

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)
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)
CANOPY FINANCIAL, INC.,) Case No. 09 B 44943
)
)
)
Debtor.) Chapter 7
)
_____)

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER GRANTING
APPLICATION OF SEYFARTH SHAW LLP, ATTORNEYS FOR CHAPTER 7 TRUSTEE GUS A.
PALOIAN, FOR ALLOWANCE OF SIXTEENTH INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$401,402.00	TOTAL COSTS REQUESTED:	\$966.90
TOTAL FEES REDUCED:	\$13,777.00	TOTAL COSTS REDUCED:	\$0.00
TOTAL FEES ALLOWED:	\$387,625.00	TOTAL COSTS ALLOWED:	\$966.90

TOTAL FEES AND COSTS ALLOWED: \$388,591.90

The attached time and expense entries have been underlined to reflect disallowance in whole or in part. The basis for each disallowance is reflected by numerical notations that appear on the left of each underlined entry. The numerical notations correspond to the enumerated paragraphs below.

(4) Insufficient Description

The Court denies the allowance of compensation for the following task since the description of the time entry fails to identify in a reasonable manner the service rendered. *In re Pettibone*, 74 B.R. 293, 301 (Bankr. N.D. Ill. 1987) ("A proper fee application must list each activity, its date, the attorney who performed the work, a description of the nature and substance of the work performed, and the time spent on the work. [Citation omitted] Records which give no explanation of the activities performed are not compensable."); *In re Wildman*, 72 B.R. 700, 708-9 (Bankr. N.D. Ill. 1987) (same).

(5) Duplication of Services

The Court denies the allowance of compensation for services that duplicate those of another professional or paraprofessional. See 11 U.S.C. § 330(a)(4)(A)(i). Reduction in fees is warranted if multiple attorneys from the same firm appear in court on a motion or argument or for a conference, unless counsel adequately demonstrates that each attorney present contributed in some meaningful way. *In re Pettibone*, 74 B.R. 293, 307 (Bankr. N.D. Ill. 1987) ("A debtor's estate should not bear the burden of duplication of services. If found in the record, such duplication shall be disallowed by the court as unnecessary."). It is also an accepted principle that generally no more than one attorney may bill for time spent in an intra-office conference or meeting absent an adequate explanation. See *In re Adventist Living Ctrs., Inc.*, 137 B.R. 701, 716 (Bankr. N.D. Ill. 1991); *In re Pettibone*, 74 B.R. at 303.

(7) Lumping

The Court may impose a ten percent penalty for "lumping." *In re Wildman*, 72 B.R. 700, 709 (Bankr. N.D. Ill. 1987) ("Applicants may not circumvent the minimum time requirement or any of the requirements of detail by

“lumping” a bunch of activities into a single entry. [citation omitted]. Each type of service should be listed with the corresponding specific time allotment.”).


(12) Clerical Work Not Compensable

The court disallows the compensation of clerical or stenographic employees of the professional for the performance of routine clerical or administrative activities in the normal course of the professional's business, such as photocopying, secretarial work, or routine filing. Such activities are not in the nature of professional services and must be absorbed by the applicant's firm as an overhead expense. *In re Dimas, LLC*, 357 B.R. 563, 577 (Bankr. N.D. Cal. 2006) (citing *Missouri v. Jenkins*, 491 U.S. 274, 288 n. 10 (1989)). See also *In re Chellino*, 209 B.R. 106, 114 (Bankr. C.D. Ill. 1996) (Paralegal, but not "clerk" services entitled to compensation at an hourly rate; clerk activities are overhead of the professional); *Souza v. Miguel*, 32 F.3d 1370, 1375 (9th Cir. 1994) (Trustee not entitled to reimbursement or compensation of overhead expenses such as secretarial, stenographic, clerical, and routine messenger services).

(14) Computational or Typographical Error

The court denies the allowance of compensation for the following tasks because the amount of fees appears to be a computational or typographical error. Also, where there are two identical entries (same day, same tasks, same time billed), the court will consider one of the entries to be a typographical error.

Dated: September 8, 2015


Eugene R. Wedoff
United States Bankruptcy Judge

PALOIAN V. FIFTH THIRD

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/23/15	Review [REDACTED]	G. Paloian	0.50	342.50
03/23/15	Telephone conference with C. Robertson regarding [REDACTED] [REDACTED] (.30); prepare for [REDACTED] (2.40).	M. Pinkston	2.70	1,161.00
03/23/15	Review/annotate briefing regarding [REDACTED] [REDACTED] d (.90); call with R. Pinkston regardin [REDACTED] (.30); review cases regarding [REDACTED] (.70).	C. Robertson (5)	1.90	1,178.00 -174
03/24/15	Attend [REDACTED]	G. Paloian	0.50	342.50
03/24/15	Continue to prepare for o [REDACTED] [REDACTED] (1.20); represent trustee at [REDACTED] (.50); telephone conference with C. Robertson regarding same (.20).	M. Pinkston	1.90	817.00
03/24/15	Prepare for [REDACTED] (.70) call with R. Pinkston regarding [REDACTED] (.20); attend hearing regarding [REDACTED] (.40); call with G. Paloian regarding [REDACTED] (.30).	C. Robertson (5)	1.60	992.00 -124
03/25/15	Telephone conference with C. Robertson regarding [REDACTED] (.50); review research on [REDACTED] (.40); review [REDACTED] (.50); review [REDACTED] (.30).	G. Paloian	1.70	1,164.50
03/27/15	Conference with M. Johnson regarding [REDACTED]	M. Pinkston	0.30	129.00
03/27/15	Call with G. Paloian regarding [REDACTED] (.30); review [REDACTED] (.40).	C. Robertson	0.70	434.00
03/31/15	Develop [REDACTED]	M. Pinkston	0.20	86.00
04/03/15	Telephone conference with C. Robertson regarding [REDACTED]	G. Paloian	0.30	205.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/14/15	Correspondence with L. Banas regarding [REDACTED] [REDACTED]	C. Robertson	0.30	186.00
04/21/15	Review notice from court regarding [REDACTED] [REDACTED] (.10); call with R. Pinkston regarding [REDACTED] [REDACTED] (.10).	C. Robertson	0.20	124.00
05/15/15	Prepare [REDACTED] [REDACTED]	G. Paloian	0.60	411.00
05/19/15	Prepare for hearing on [REDACTED] [REDACTED] (1.20); represent [REDACTED] (.70); prepare e-mail correspondence to G. Paloian, C. Robertson, and C. Harney regarding [REDACTED] [REDACTED] (.30); review [REDACTED] [REDACTED] (.20).	M. Pinkston	2.40	1,032.00
05/19/15	Analyze [REDACTED] [REDACTED]	C. Harney	1.00	385.00
05/19/15	Call with G. Paloian and R. Pinkston regarding [REDACTED] [REDACTED] [REDACTED] (.40); review [REDACTED] [REDACTED] (.30); meet with R. Pinkston regarding [REDACTED] (.50).	C. Robertson	1.20	744.00
05/20/15	Conference with C. Robertson regarding [REDACTED] [REDACTED]	G. Paloian	0.20	137.00
05/20/15	Review deposition transcripts regarding [REDACTED] [REDACTED] (.40); review [REDACTED] [REDACTED] (.30).	C. Robertson	0.70	434.00
06/01/15	Telephone conferences with [REDACTED] [REDACTED] [REDACTED] (.10); conference with G. Paloian regarding [REDACTED] [REDACTED] (.20).	M. Pinkston	0.50	215.00
06/01/15	Call with R. Pinkston regarding [REDACTED] [REDACTED]	C. Robertson	0.20	124.00
06/02/15	Communications with R. Pinkston regarding [REDACTED] [REDACTED] (.30); review/analyze [REDACTED] (1.20); conferences with R. Pinkston regarding [REDACTED] (.90); telephone conference with C. Robertson regarding [REDACTED] [REDACTED] (.50); research regarding [REDACTED] [REDACTED] (.40); investigate [REDACTED] [REDACTED] (.40).	G. Paloian	3.70	2,534.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/02/15	Conferences with G. Paloian regarding [REDACTED] [REDACTED] (.60); review [REDACTED] (.70); exchange e-mail correspondence with G. Paloian, C. Robertson, and C. Harney regarding same (.30).	M. Pinkston (5)	1.60	688.00 -258
06/02/15	Review [REDACTED]	C. Harney	1.30	500.50
06/02/15	Review/annotate [REDACTED] [REDACTED] (.70); call with G. Paloian regarding [REDACTED] (.30); call with R. Pinkston regarding [REDACTED] (.30).	C. Robertson (5)	1.30	806.00 -186
06/03/15	Review of [REDACTED] [REDACTED] (.60); communicate with C. Robertson regarding [REDACTED] (.40); communications with R. Pinkston regarding a [REDACTED] (.50); review [REDACTED] (.30).	G. Paloian	1.80	1,233.00
06/03/15	Review/analyze [REDACTED] [REDACTED] (1.10); legal research regarding [REDACTED] (1.90); legal research regarding [REDACTED] (.40).	M. Pinkston	3.40	1,462.00
06/03/15	Call with G. Paloian and R. Pinkston regarding [REDACTED] [REDACTED] (.70); review court [REDACTED] (.30); review [REDACTED] (.30).	C. Robertson (5)	1.30	806.00 -434
06/04/15	Research regarding [REDACTED] [REDACTED] (.70); communicate with R. Pinkston regarding [REDACTED] (.30); communicate with C. Robertson regarding [REDACTED] (.30).	G. Paloian	1.30	890.50
06/04/15	Continue legal research regarding [REDACTED]	M. Pinkston	1.40	602.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/04/15	Review court decision and cases cited by court regarding [REDACTED] [REDACTED] (.70); call with R. Pinkston and G. Paloian regarding [REDACTED] [REDACTED] (.50).	C. Robertson (5)	1.20	744.00 -310
06/05/15	Research regarding [REDACTED] (1.10); communications with R. Pinkston regarding [REDACTED] [REDACTED] (.30).	G. Paloian	1.40	959.00
06/07/15	Legal research regarding [REDACTED]	M. Pinkston	0.80	344.00
06/08/15	Prepare [REDACTED]	M. Pinkston	0.70	301.00
06/09/15	Analyze [REDACTED]	M. Pinkston	0.60	258.00
06/09/15	Review cases regarding [REDACTED] [REDACTED] (.40); call with R. Pinkston regarding [REDACTED] [REDACTED] (.30).	C. Robertson	0.70	434.00
06/10/15	Continue to prepare [REDACTED]	M. Pinkston	2.20	946.00
06/11/15	Review/revise [REDACTED]	G. Paloian	0.80	548.00
06/11/15	Continue to prepare [REDACTED] (2.60); continue legal research [REDACTED] [REDACTED] (1.70).	M. Pinkston	4.30	1,849.00
06/11/15	Review [REDACTED] [REDACTED] (.40); call with R. Pinkston regarding [REDACTED] [REDACTED] (.30); review [REDACTED] [REDACTED] (.70).	C. Robertson	1.40	868.00
06/12/15	Review/revise [REDACTED] [REDACTED] (.40); communicate with R. Homme regarding [REDACTED] (.20).	G. Paloian	0.60	411.00
06/12/15	Prepare [REDACTED] (.20); review/revise [REDACTED] [REDACTED] (1.40); finalize and electronically file [REDACTED] [REDACTED] (.30).	M. Pinkston	1.90	817.00
06/12/15	Review [REDACTED]	C. Harney	0.30	115.50
06/12/15	Review revisions [REDACTED] [REDACTED] (.20); correspondence with G. Paloian and R. Pinkston regarding [REDACTED] (.20); review correspondence to D. Morganstern regarding [REDACTED] (.10).	C. Robertson	0.50	310.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/15/15	Communications with C. Robertson and R. Pinkston regarding [REDACTED]	G. Paloian	0.50	342.50
06/15/15	Prepare for [REDACTED]	M. Pinkston	0.60	258.00
06/15/15	Call with R. Pinkston and G. Paloian regarding [REDACTED]	C. Robertson	0.30	186.00
06/16/15	Communicate with R. Pinkston regarding [REDACTED] (30); communicate with C. Robertson regarding [REDACTED] (20).	G. Paloian	0.50	342.50
06/16/15	Prepare for status hearing before district court (.50); represent trustee at same (.80); prepare e-mail correspondence to G. Paloian and C. Robertson regarding [REDACTED] (.20); develop [REDACTED] (.70).	M. Pinkston	2.20	946.00
06/16/15	Call with R. Pinkston regarding [REDACTED] (.30); call with R. Pinkston and G. Paloian regarding [REDACTED] (.40).	C. Robertson	0.70	434.00
06/17/15	Communicate with R [REDACTED] (.20); formulate [REDACTED] (.30).	G. Paloian	0.50	342.50
06/17/15	Review court order regarding b [REDACTED] (.10); call with G. Paloian regarding [REDACTED] (.20); review [REDACTED] (.40).	C. Robertson	0.70	434.00
06/18/15	Review/analyze [REDACTED] (1.10); communications with R. Pinkston regarding same (.20); prepare [REDACTED] (.60).	G. Paloian	1.90	1,301.50
06/18/15	Review F [REDACTED] (.60); exchange e-mail correspondence with G. Paloian and C. Robertson regarding same (.20); legal research regarding F [REDACTED] (.40).	M. Pinkston	1.20	516.00
06/18/15	Review [REDACTED] (.30); correspondence with G. Paloian and R. Pinkston regarding [REDACTED] (.20).	C. Robertson	0.50	310.00

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<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/19/15	Review [REDACTED] [REDACTED] (.70); prepare [REDACTED] [REDACTED] (.60); prepare [REDACTED] [REDACTED] (1.30).	G. Paloian	2.60	1,781.00
06/19/15	Review [REDACTED] [REDACTED] (.20); call with R. Pinkston regarding [REDACTED] (.20).	C. Robertson	0.40	248.00
06/22/15	Research [REDACTED] (.90); revise [REDACTED] (.30); communicate with J. Sowka regarding [REDACTED] [REDACTED] (.20).	G. Paloian	1.40	959.00
06/22/15	Review [REDACTED] [REDACTED] (.20); call with G. Paloian and R. Pinkston regarding [REDACTED] [REDACTED] (.30).	C. Robertson	0.50	310.00
06/22/15	Confer with R. Pinkston regarding [REDACTED] [REDACTED] (.10); confer with G. Paloian regarding same (.10); exchange emails with R. Pinkston regarding same (.10).	J. Sowka (5)	0.30	133.50 44.50
06/23/15	Review [REDACTED] [REDACTED] (.40); review [REDACTED] (.10); email correspondence to [REDACTED] (.10).	C. Harney	0.60	231.00
06/23/15	Prepare for [REDACTED] (.10); appear in court for hearing on same (.60); draft email to G. Paloian and R. Pinkston regarding same (.10).	J. Sowka	0.80	356.00
06/24/15	Communicate with [REDACTED] [REDACTED] (.20); prepare [REDACTED] [REDACTED] (.70).	G. Paloian	0.90	616.50
06/25/15	Review [REDACTED] [REDACTED] (.20); meet with R. Pinkston regarding [REDACTED] (.30).	C. Robertson	0.50	310.00
06/26/15	Meet with R. Pinkston and G. Paloian regarding [REDACTED] [REDACTED]	C. Robertson (7)	0.50	310.00 - 31
06/30/15	Communicate with C. Robertson regarding [REDACTED] (.20); communicate with R. Pinkston regarding [REDACTED] [REDACTED] (.20); communications with R. Pinkston regarding [REDACTED] (.20); revise trial outline for [REDACTED] (.90); prepare outline for response to [REDACTED] [REDACTED] (.60).	G. Paloian	2.10	1,438.50 - 75.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/30/15	Review [REDACTED] [REDACTED] (.20); review [REDACTED] [REDACTED] (.40); legal research regarding [REDACTED] [REDACTED] (1.50).	M. Pinkston	2.10	903.00
06/30/15	Review correspondence regarding [REDACTED] [REDACTED] (.20); review [REDACTED] [REDACTED] (.50).	C. Robertson	0.70	434.00
07/01/15	Communicate with R. Pinkston regarding [REDACTED] [REDACTED] (.20); communicate with C. Robertson regarding [REDACTED] (.20); investigate [REDACTED] (.70); research [REDACTED] [REDACTED] (1.10).	G. Paloian	2.20	1,507.00
07/01/15	Prepare [REDACTED]	M. Pinkston	2.90	1,247.00
07/01/15	Review correspondence from D. Morganstern and R. Pinkston regarding [REDACTED] [REDACTED] (.20); review cases regarding F [REDACTED] [REDACTED] (.90); call with R. Pinkston regarding [REDACTED] (.20).	C. Robertson	1.30	806.00
07/02/15	Communicate with C. Robertson regarding [REDACTED] [REDACTED] (.10); research regarding [REDACTED] [REDACTED] (1.30); prepare [REDACTED] (.80).	G. Paloian	2.20	1,507.00
07/02/15	Continue to prepare [REDACTED] [REDACTED] (1.90); legal research regarding [REDACTED] [REDACTED] (1.20).	M. Pinkston	3.10	1,333.00
07/02/15	Continue to review/analyze [REDACTED]	M. Pinkston	0.60	258.00
07/02/15	Review cases regarding [REDACTED] [REDACTED] (.90); call with R. Pinkston regarding [REDACTED] [REDACTED] (.40); correspondence with D. Morganstern and K. Britt regarding [REDACTED] [REDACTED] s (.20); call with G. Paloian regarding [REDACTED] [REDACTED] (.20).	C. Robertson	1.70	1,054.00
07/06/15	Prepare response in opposition to [REDACTED] [REDACTED] (.80); claims review (1.70).	G. Paloian	2.50	1,712.50
07/06/15	Continue to prepare [REDACTED] [REDACTED] (4.40); legal research regarding same (.40).	M. Pinkston	4.80	2,064.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/07/15	Review/revise [REDACTED] (.90); communications with C. Robertson regarding [REDACTED] (.30); communicate with R. Pinkston regarding [REDACTED] (.30); communications with J. McManus regarding [REDACTED] (.20); communications with R. Pinkston regarding [REDACTED] (.30); communications with P. McGrath regarding [REDACTED] (.30).	G. Paloian	2.30	1,575.50
07/07/15	Continue to prepare response in opposition to [REDACTED] (2.80); legal research regarding same (1.20); exchange e-mail correspondence with counsel for [REDACTED] (.10); prepare [REDACTED] (.60); review F [REDACTED] (.50); review/revise response [REDACTED] (1.30); review [REDACTED] (1.40); finalize [REDACTED] (.40); prepare e-mail correspondence to [REDACTED] e (.10).	M. Pinkston	8.40	3,612.00
07/07/15	Review [REDACTED]	C. Harney	0.30	115.50
07/07/15	Review [REDACTED] (.50); call with R. Pinkston regarding [REDACTED] (.30); review [REDACTED] (.50); call with G. Paloian regarding [REDACTED] (.30); review p [REDACTED] (.20); review [REDACTED] (.30); call with R. Pinkston regarding [REDACTED] (.20).	C. Robertson	2.30	1,426.00

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<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/08/15	Review [REDACTED] (20); review [REDACTED] (.20); communications with [REDACTED] (.20); communications with [REDACTED] (.20); communications with [REDACTED] (.20); (40).	G. Paloian	1.20	822.00
07/08/15	Exchange e-mail correspondence with e [REDACTED] (.10); exchange e-mail correspondence with G. Paloian and C. Robertson regarding [REDACTED] (.20); review [REDACTED] (.30); prepare [REDACTED] (1.90).	M. Pinkston	2.50	1,075.00
07/08/15	Call with R. Pinkston regarding [REDACTED] (.30); review [REDACTED] (.20); review [REDACTED] (.30); call with G. Paloian regarding [REDACTED] (.30); review [REDACTED] (.20).	C. Robertson	1.30	806.00
07/09/15	Communications with C. Harney and R. Pinkston regarding [REDACTED] (.30); identification of [REDACTED] (1.60); identification of [REDACTED] (.70); identification of [REDACTED] (.80); prepare [REDACTED] (1.10).	G. Paloian	4.50	3,082.50
07/09/15	Legal research regarding [REDACTED]	M. Pinkston	2.30	989.00
07/10/15	Prepare [REDACTED]	G. Paloian	1.70	1,164.50
07/10/15	Email correspondence with T [REDACTED] (.10); strategize regarding trial (.50).	C. Harney	0.60	231.00
07/10/15	Review of [REDACTED]	C. Robertson	0.70	434.00
07/13/15	Revise [REDACTED]	G. Paloian	0.60	411.00
07/14/15	Review/revise [REDACTED] (.50); communications with R. Pinkston regarding [REDACTED] (.20); telephone conference with C. Robertson regarding same (.20).	G. Paloian	0.90	616.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/14/15	Prepare [REDACTED] [REDACTED] (5.10); legal research regarding same (2.90); finalize [REDACTED] (.30).	M. Pinkston	8.30	3,569.00
07/14/15	Review draft reply brief regarding [REDACTED] [REDACTED] (.40); call with R. Pinkston regarding [REDACTED] (.30); review [REDACTED] [REDACTED] (.40); review [REDACTED] [REDACTED] (.50); review [REDACTED] [REDACTED] (.30).	C. Robertson	1.90	1,178.00
07/15/15	Communications with R. Pinkston regarding [REDACTED] [REDACTED] (.30); communications with R. Pinkston regarding [REDACTED] [REDACTED] (.30); communicate with C. Robertson regarding [REDACTED] [REDACTED] (.50); prepare s [REDACTED] [REDACTED] (1.30).	G. Paloian	2.40	1,644.00
07/15/15	Prepare for [REDACTED] [REDACTED] (.30); represent [REDACTED] (1.10); exchange e-mail correspondence with G. Paloian and C. Robertson regarding [REDACTED] (.20); prepare outline regarding [REDACTED] [REDACTED] (1.60).	M. Pinkston	3.20	1,376.00
07/15/15	Call with G. Paloian and R. Pinkston regarding [REDACTED] [REDACTED] [REDACTED] (.50); review [REDACTED] [REDACTED] (.10); review s [REDACTED] [REDACTED] (.30).	C. Robertson	0.90	558.00
07/15/15	Exchange emails with R. Pinkston regarding [REDACTED] [REDACTED] (.10); confer with R. Pinkston regarding same (.10).	J. Sowka	0.20	89.00
07/16/15	Prepare [REDACTED] [REDACTED]	G. Paloian	1.60	1,096.00
07/16/15	Email correspondence with R. Pinkston regarding [REDACTED] [REDACTED]	C. Harney	0.10	38.50
07/16/15	Review [REDACTED] [REDACTED] [REDACTED] (.90); review [REDACTED] [REDACTED] (.40).	C. Robertson	1.30	806.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/17/15	Review d [REDACTED] (.50); review [REDACTED] (.60).	G. Paloian	1.10	753.50
07/17/15	Conferences with G. Paloian regarding [REDACTED] (.30); email correspondence with [REDACTED] e (.10); begin [REDACTED] (4.50).	C. Harney	4.90	1,886.50
07/20/15	Review [REDACTED] (1.40); review [REDACTED] (.40); meet with [REDACTED] (.50).	G. Paloian	2.30	1,575.50
07/20/15	Review n [REDACTED] (.20); review [REDACTED] (1.10).	M. Pinkston	1.30	559.00
07/20/15	[REDACTED]	C. Harney	2.10	808.50
07/20/15	Attention to [REDACTED]	R. Lutkus	0.40	178.00
07/21/15	Communications with C. Harney regarding [REDACTED] (.20); investigate [REDACTED] (.50).	G. Paloian	0.70	479.50
07/21/15	[REDACTED]	C. Harney	1.40	539.00
07/22/15	Email correspondence with Tushar V. regarding [REDACTED] (.10); review [REDACTED] (3.40).	C. Harney	3.50	1,347.50
07/22/15	Review [REDACTED]	J. Priebe	0.20	110.00
07/23/15	Telephone conference with [REDACTED] (.70); review [REDACTED] (1.70).	G. Paloian	2.40	1,644.00
07/23/15	Attention to c [REDACTED] (.30); testing hardware changes and conductin [REDACTED] (2.40).	R. Lutkus	2.70	1,201.50
07/27/15	Review [REDACTED]	M. Pinkston	0.40	172.00
07/27/15	Review B [REDACTED]	C. Harney	0.30	115.50
07/28/15	[REDACTED]	G. Paloian	1.30	890.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/28/15	Review [REDACTED] [REDACTED] (.80); review [REDACTED] (2.10).	M. Pinkston	2.90	1,247.00
07/28/15	[REDACTED]	C. Harney	0.30	115.50
07/30/15	Develop [REDACTED] [REDACTED]	M. Pinkston	1.40	602.00
07/30/15	Analyze v [REDACTED]	C. Harney	1.30	500.50
	TOTAL		178.80	\$95,443.50 - 2,305.50 \$93,138

PALOIAN V. RIDGESTONE

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/02/15	Communications with R. Pinkston regarding Coventry fraud claim analysis (fact investigation and legal analysis) (.30); telephone conference with C. Robertson regarding Coventry fraud claim (and Ridgestone anticipated fraud claim) (.20); communicate with M. Johnson regarding mediation submissions and compliance with Magistrate Schenkier (.20); telephone conference with M. Firestein regarding status of resolution of estate litigation and payment of HSA claims (.20).	G. Paloian	0.90	616.50
03/02/15	Prepare list regarding outstanding tasks and staffing of litigation (.50); review status of discovery and other outstanding tasks (.40); continue to review documents produced by Coventry Health Care (3.90); develop strategy regarding parties' settlement letters (.20); prepare e-mail correspondence to C. Robertson and G. Paloian regarding operative pleadings and positions of parties (.30); review prior briefing and pleadings regarding alleged vicarious and direct liability of Canopy for theft of HSA subscribers' funds (.80).	M. Pinkston	6.10	2,623.00
03/02/15	Finalize Motion for Extension (.10); email correspondence to opposing counsel regarding same (.10); review motion prior to filing (.10); review and analysis of Ridgestone production (.40).	C. Harney	0.70	269.50
03/02/15	Review uncontested motion for accuracy, completeness per C. Harney (.40); follow up with C. Harney regarding same (.10); prepare notice of motion (.20); prepare documents for filing (.20); effect filing and service (.10); prepare proposed order (.30).	A. Connor	1.30	403.00
03/02/15	Call with G. Paloian regarding Coventry motion and response regarding individual versus entity fraud and in pari delicto issues (.40); review affidavit and briefing regarding Coventry claims and defenses regarding claim in bankruptcy (.50).	C. Robertson (S)	0.90	558.00 -248
03/02/15	Review of outstanding Coventry issues (.20); analysis of Ridgestone Rule 56(3) motion (.50); review research regarding same (.40); follow up regarding status (.70); follow up regarding Ridgestone discovery issues (.20).	M. Johnson	2.00	1,160.00
03/03/15	Prepare Ridgestone discovery work plan.	G. Paloian	0.40	274.00
03/03/15	Continue legal research regarding Ridgestone Bank's Rule 56(d) motion (1.30); prepare e-mail correspondence to C. Harney regarding review of documents produced by Coventry (.10); continue review of documents produced by Coventry and Ridgestone (4.80)	M. Pinkston	6.20	2,666.00
03/03/15	Preparation of Motion to Extend Time to Ans. or Otherwise Plead (.50); edit pursuant to M. Johnson's suggested edits and comments (.20).	C. Harney	0.70	269.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/03/15	Prepare extension to answer motion courtesy package (.30); prepare cover letter to Judge Feinerman (.10); upload proposed order (.10); distribute courtesy package (.10).	A. Connor (12)	0.60	186.00 - 62
03/03/15	Follow up regarding settlement conference issues (.40); prepare correspondence to court regarding same (.10); analysis of open issues regarding same (.20); follow up regarding Coventry counterclaim (.10); review Ridgestone issues (.50); follow up regarding motion for extension (.20); analysis of outstanding issues (.30).	M. Johnson	1.80	1,044.00
03/04/15	Review/comment on Ridgestone Rule 56(d) motion for discovery (.80); conference with M. Johnson regarding further revisions to Ridgestone Rule 56(d) motion (.20).	G. Paloian	1.00	685.00
03/04/15	Prepare response in opposition to Ridgestone Bank's Rule 56(d) motion.	M. Pinkston	2.40	1,032.00
03/04/15	Follow up regarding discovery issues (.40); further analysis of Ridgestone Rule 56(d) motion (.30); analysis of materials regarding same (.30).	M. Johnson	1.00	580.00
03/05/15	Conferences with R. Pinkston regarding response to Ridgestone Rule 56(d) motion/affidavit (.30); review/revise Estate response to Ridgestone Rule 56(d) motion (.70); investigate statute of limitations defense to Coventry fraud and conversion claims (1.60).	G. Paloian	2.60	1,781.00
03/05/15	Continue to prepare response in opposition to Ridgestone Bank's Rule 56(d) motion (1.90); review comments and revisions to same from G. Paloian (30); legal research regarding origin of value for purposes of constructive fraudulent transfer (1.40); legal research regarding requirements of Rule 56(d) (2.10).	M. Pinkston (5)	5.70	2,451.00 - 129
03/05/15	Review Rule 56 Motion.	C. Harney	0.60	231.00
03/05/15	Analysis of Ridgestone issues (.60); analysis of Coventry issues (.60); revisions to draft response to Ridgestone Rule 56 notice (.60).	M. Johnson	1.80	1,044.00
03/06/15	Review/revise response to Ridgestone Rule 56(d) motion (.40); conferences with M. Johnson regarding same (.20); communications with R. Pinkston regarding Ridgestone further extension of time to answer requests to admit (.10); communications with R. Pinkston regarding final revisions to Estate response to Ridgestone Rule 56(d) motion (.30); investigate standing of Coventry to assert HSA damages against estate (.40); investigate objection to Ridgestone anticipated counterclaims (.30).	G. Paloian	1.70	1,164.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/06/15	Review/revise response in opposition to Rule 56(d) motion (1.80); review comments regarding same from G. Paloian (.30); continue legal research regarding attorney/client privilege and crime/fraud exception (4.90); finalize response in opposition to Rule 56(d) motion in preparation for filing with the court (.30); exchange e-mail correspondence with counsel for Ridgestone Bank regarding request for extension of time to respond to trustee's first and second sets of requests for admission (.30).	M. Pinkston (6)	7.60	3,268.00 -129
03/06/15	Review Response to Rule 56 Motion (.20); outline discovery strategy (.10); detail review and tagging of Coventry production (3.20); investigate Coventry treatment of Ridgestone as discovery (.40); review email correspondence between Trustee counsel and Ridgestone counsel (.10); email correspondence with T. Vaidya regarding searches of Coventry documents (.10); review answers to interrogatories and discovery history (.30).	C. Harney	4.40	1,694.00
03/06/15	Analysis of Objection (.40) and summary judgment issues (.30); review Ridgestone Rule 56 motion (.50); final revisions to opposition regarding same (1.30); analysis of Ridgestone RFA responses (.70); analysis of claims (1.00); review Coventry discovery issues (.60).	M. Johnson	4.80	2,784.00
03/08/15	Review Ridgestone discovery materials regarding RFA (.40); analysis of discovery issues regarding Motion for Partial Summary Judgment and Objections (.30); review materials regarding same (.30); prepare notes regarding same (.40).	M. Johnson	1.40	812.00
03/09/15	Review motion with Ridgestone Bank for leave to file counterclaim and amended proof of claim (.30); review/analyze counterclaim of Ridgestone (.80); conference with M. Johnson regarding Judge Feinerman status, Ridgestone Rule 56(d) motion and case strategy (.30); communications with C. Harney and M. Johnson regarding response to Coventry counterclaim (.20).	G. Paloian	1.60	1,096.00
03/09/15	Review Canopy documents for information regarding Ridgestone as Custodian (3.20); review contribution and subrogation claims of Coventry (.20); review Ridgestone Motion for Leave to file Counterclaim (.20).	C. Harney	3.60	1,386.00
03/09/15	Analysis of Ridgestone (.30) and Coventry issues (.30); telephone conference with E. Freed of Cozen O'Connor (.20); prepare for upcoming court hearing (.40); attend court hearing (1.80); follow up regarding status (.40); review Ridgestone counterclaim (.30).	M. Johnson (4)	3.70	2,146.00 -232
03/10/15	Review Ridgestone's regarding-amended answers to Trustee first set of requests for admission.	G. Paloian	0.40	274.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/10/15	Investigate relation back and statute of limitations theories regarding Coventry's POC (.30); research case law regarding statute of limitations of Conversion, B of Contractual Indemnity, Fraud, and Contribution (.50); review/analyze original Coventry proof of claim (.50); review tolling of Statute of Limitations during bankruptcy (.80); research relation back doctrine and application to amended proofs of claim (1.60); same (.90); compile list of relevant dates to consider in conjunction with foregoing analysis and research (.50); research fraud discovery rule (.30); prepare memorandum regarding the foregoing research (1.50); email correspondence from A. Oyebanji regarding amended responses to RTAs and brief review of same (.20); conference regarding results during status hearing (.20).	C. Harney (4/14)	7.60	2,926.00 -462
03/10/15	Analysis of claims asserted by Ridgestone (.50); follow up regarding results of status hearing (.20); analysis of issues regarding motion to dismiss Coventry counterclaim (.50); review Ridgestone amended responses to RFAC (.30); review Ridgestone response to second set of RFD (.40); follow up regarding same (.30).	M. Johnson (6)	2.20	1,276.00 -116
03/11/15	Conference with M. Johnson and C. Harney regarding case strategy, response to Coventry counterclaims and affirmative defenses (.50); review Ridgestone counterclaim (.30).	G. Paloian	0.80	548.00
03/11/15	Review and tag Coventry production (4.40); continue research regarding potential arguments in support of dismissal of Coventry Amended Claims (2.30); edit memo accordingly (.60); email correspondence with Tushar V. regarding doc review (.10).	C. Harney	7.40	2,849.00
03/11/15	Analysis of Coventry issues (.30); follow up regarding same (.20); review Ridgestone counterclaim (.40); review research regarding same (.30).	M. Johnson	1.20	696.00
03/12/15	Conferences with C. Harney regarding responsive pleading to Coventry counterclaims (.20); conference with C. Harney, M. Johnson and R. Pinkston regarding response to Coventry counterclaims (motion to dismiss and affirmative defenses) and subordination of claims of Ridgestone and Coventry (.40); communicate with C. Harney regarding relief from the stay by Coventry and impact on statute of limitations (.20); review Ridgestone regarding-amended answers to requests to admit (.30).	G. Paloian	1.10	753.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/12/15	Prepare for status hearing and hearing on trustee's motion for partial summary judgment and objection to Count I of Ridgestone's proof of claim (.50); review Ridgestone Bank's re-amended answers to trustee's first set of requests for admission (.30); review Ridgestone Bank's answers to trustee's second set of requests for admission (.50); develop litigation strategy with respect to responses to Coventry's and Ridgestone's counterclaims (.50); review stipulation and agreed order regarding subordination of claims to determine impact on Ridgestone's and Coventry's proofs of claim (.70); review Coventry's second amended counterclaim (.80); review Ridgestone Bank's motion for leave to file counterclaim (.40); review Ridgestone Bank's proposed counterclaim (.90); develop litigation strategy regarding motion practice with respect to Ridgestone Bank's counterclaim (.20); review stipulation granting Coventry relief from automatic stay (.10); prepare response in opposition to Ridgestone Bank's motion for leave to file counterclaim (.80).	M. Pinkston	5.70	2,451.00
03/12/15	Review amended responses to first and second set of Request For Admissions (1.00); conferences with group regarding strategy to subordinate Coventry claim (.80); review docket and circulate stipulation with Coventry (.20).	C. Harney (5)	2.00	770.00 -308
03/12/15	Analysis of Coventry issues (.30); follow up regarding Ridgestone counterclaim (.40); review materials regarding same (.20); analysis of Coventry amended counterclaim (1.00); follow up regarding same (.60).	M. Johnson	2.50	1,450.00
03/13/15	Continue to prepare response in opposition to Ridgestone Bank's motion for leave to file counterclaim (2.70); legal research regarding leave to amend proof of claim (.30); legal research regarding filing counterclaim based on causes of action disallowed as part of proof of claim (1.20); legal research regarding "law of the case" doctrine with respect to disallowance of proof of claim (.70); legal research regarding Ridgestone Bank's suggestion of reconsideration of proof of claim pursuant to 11 U.S.C. 502(j) (.40).	M. Pinkston	5.30	2,279.00
03/13/15	Further review of Ridgestone issues (.80); follow up regarding research cited in settlement offers exchanged by parties (.60); review Coventry issues (.80).	M. Johnson	2.20	1,276.00
03/14/15	Analysis of Ridgestone proposed counterclaim (1.00); review materials regarding same (.60); review Coventry amended counterclaim (.80); analysis of legal issues regarding same (.50).	M. Johnson	2.90	1,682.00
03/16/15	Review/comment on Estate's opposition to Ridgestone's motion to leave to amend.	G. Paloian	0.50	342.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/16/15	Continue to prepare response in opposition to Ridgestone Bank's motion for leave to file counterclaims (1.90); continue legal research regarding motion for leave to amend or file claims (.60); develop strategy with respect to answer to counterclaims filed by Coventry Health Care (.70); review recent pleadings and develop litigation strategy with respect to counterclaims of Ridgestone Bank and Coventry Health Care (2.40); review/revise opposition to Ridgestone Bank's motion for leave to file counterclaims pursuant to comments from M. Johnson (2.30).	M. Pinkston	7.90	3,397.00
03/16/15	Strategize response to Ridgestone's Motion for Leave and Coventry's claims (1.20); email correspondence with Tushar V. regarding Coventry docs (.10); review draft response (.20).	C. Harney	1.50	577.50
03/16/15	Further analysis of research (.30); review of Ridgestone counterclaim issues (.40); follow up regarding Coventry fraud claim (.40); review pleadings regarding same (.30); analysis of strategical issues regarding Ridgestone motion to file counterclaim and response thereto (1.10); review draft response (.20); follow up regarding same (.20).	M. Johnson	2.90	1,682.00
03/17/15	Prepare for hearing on Ridgestone Bank's motion for leave to pursue counterclaims (.40); continue to review/revise response in opposition to Ridgestone Bank's motion for leave to pursue counterclaims pursuant to comments and revisions from M. Johnson (.70); legal research regarding promissory fraud and "scheme to defraud" claims under Illinois law (4.30); finalize response in opposition to Ridgestone Bank's motion for leave to pursue counterclaims in preparation for filing with the court (.30); review documents from Coventry's production to locate monthly account statements and information (2.80).	M. Pinkston	8.50	3,655.00
03/17/15	Email correspondence with T. Vaidya regarding Coventry production.	C. Harney	0.10	38.50
03/17/15	[Loaded document into ringtail per T. Vaidya request.]	C. Seaman	1.50	195.00
03/17/15	Review of document productions (1.80); revisions to response to Ridgestone motion for leave to file counterclaim (2.00); analysis of strategy issues regarding same (.50); review research (.50); analysis of Coventry issues (.70).	M. Johnson	5.50	3,190.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/18/15	Prepare for hearing on Ridgestone Bank's motion for leave to file counterclaims (.30); represent trustee at same (.60); legal research regarding hearsay exceptions and statements of corporate officers (2.70); continue legal research regarding Ridgestone Bank's "scheme to defraud" claim (1.10); conference with M. Johnson regarding document productions and deposition strategy (.50); continue to review documents from Coventry's production to locate monthly account statements and information (5.60).	M. Pinkston	10.80	4,644.00
03/18/15	Review docs related to co-branding agreement (.30); review agency issues (.30).	C. Harney	0.60	231.00
03/18/15	Review of Ridgestone counterclaim issues (.50); prepare for court hearing (.40); attend court hearing (.50); analysis of Coventry and case prosecution issues (.70); follow up regarding discovery issues (.50); review research regarding upcoming settlement conference (.60); follow up regarding strategy issues regarding same (.50).	M. Johnson (S) (S)	3.70	2,146.00 -580
03/18/15	Analyze Coventry ESI production to identify documents relevant to allegations in Coventry's complaint.	T. Vaidya	1.60	432.00
03/19/15	Review discovery materials regarding Ridgestone (.40); analysis of claims (.70); follow up regarding same (.20).	M. Johnson	1.30	754.00
03/20/15	Review pleadings regarding status (.40); follow up regarding research regarding settlement conference position papers (.50).	M. Johnson	0.90	522.00
03/21/15	Review/analyze Coventry settlement position statement (.60); review of pleadings regarding same (.40); review of research regarding same (.50); follow up regarding same (.30).	M. Johnson	1.80	1,044.00
03/22/15	Further review of Coventry pleadings (.40); analysis of Ridgestone materials (.80).	M. Johnson	1.20	696.00
03/23/15	Review Coventry's amended counterclaim to determine sufficiency of allegations and damages regarding breach of contract and fraud claims (.80); telephone conference with C. Robertson regarding procedural posture and litigation strategy (.90).	M. Pinkston	1.70	731.00
03/23/15	Preparation of Answer to Coventry's Second Amended Counterclaim (1.50); research defenses to conversion (.90); review related case law (.40); research defenses to contractual indemnity claims (.70); review related case law (.30); research defenses to fraud claim (.30); research defenses to claims asserted as subrogee (.40); prepare affirmative defenses (.80); review Agreement and related documents (.30); edit affirmative defenses accordingly (.30); conferences with M. Johnson and R. Pinkston regarding issues and strategy moving forward related to Coventry's claims (.60).	C. Harney	6.50	2,502.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/23/15	Review briefing regarding motion to disallow claims by Coventry and Ridgestone regarding payments by Coventry and Canopy fraud (.70); call with R. Pinkston regarding status of Ridgestone case and arguments regarding subrogation regarding primary and secondary liability (.50); review affidavit submitted by Coventry regarding decision to pay subscribers (.20).	C. Robertson (5)	1.40	868.00 -310
03/23/15	Analysis of Coventry fraud claim (.40); review settlement issues (.40); follow up regarding answer to Coventry second counterclaim (.30); begin analysis and review of same (1.50); review Ridgestone documents (.80); review exhibits (.40); review and analysis of agency principles (.50).	M. Johnson	4.30	2,494.00
03/23/15	Per request of Chris Harney, analyze and review Ridgestone production to identify specific documents by date.	T. Vaidya	2.10	567.00
03/24/15	Telephone conference with C. Robertson regarding deposition schedule and trial strategy for Ridgestone adversary.	G. Paloian	0.50	342.50
03/24/15	Continue to review documents from Coventry's and Ridgestone's document production regarding Canopy's HealthDirect reports.	M. Pinkston	2.90	1,247.00
03/24/15	Analyze Coventry documents in preparation of mediation (1.50); analyze Ridgestone documents regarding same (1.10); conferences with M. Johnson and R. Pinkston regarding same (.50).	C. Harney	3.10	1,193.50
03/24/15	Call with G. Paloian regarding review of history of Ridgestone case and pending motions and open items with case regarding discovery and trial (.70); review court orders and motions regarding claims and counterclaims regarding subrogation regarding Ridgestone and Coventry (.50); call with R. Pinkston regarding open items and discovery issues regarding Ridgestone claims (.20).	C. Robertson (5)	1.40	868.00 -434
03/24/15	Analysis of Coventry counterclaim (.70); follow up regarding custodian exhibits (.60); analysis of claims (.60); analysis of strategy issues and regarding status (.70); review and analysis of Ridgestone caselaw (1.00).	M. Johnson	3.60	2,088.00
03/24/15	Compile Ridgestone production documents per C. Harney's request.	J. Ziegler	1.20	120.00
03/25/15	Communicate with E. Karlin regarding analysis of financial condition of Ridgestone bank (.20); conference with M. Johnson and R. Pinkston regarding Ridgestone settlement conference strategy and preparation (.60).	G. Paloian	0.80	548.00
03/25/15	Prepare for settlement conference before Magistrate Judge Schenkier (1.50); continue legal research regarding pleading requirements for cause of action for "scheme to defraud" pursuant to Illinois law (2.80).	M. Pinkston	4.30	1,849.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/25/15	Analyze mediation statements (.60); analysis of legal issues related to claims in preparation for mediation (1.50); analyze docket documents regarding sale of Canopy's assets (.20); research Aetna purchase of Pay Flex and various public documents referencing Canopy's value as a company (.30); email correspondence with group regarding same (.10).	C. Hamey	2.70	1,039.50
03/25/15	Review mediation letters from Coventry and Ridgestone regarding cross-liability and subrogation issues regarding competing claims regarding account holders (.90); call with R. Pinkston regarding arguments for mediation regarding in pari delicto arguments and distinctions regarding cases of fraud by corporate officers (.40); review Madoff and related decisions in connection with mediation regarding counter arguments regarding corporate fraud issues and imputation to corporation or trustee (.70); call with M. Johnson regarding jury form and jury instruction issues regarding liability regarding Coventry and Ridgestone (.40).	C. Robertson	2.40	1,488.00
03/25/15	Further review of Ridgestone counterclaim issues (.50); analysis of Coventry claims (.90); review exhibits and materials regarding upcoming settlement conference (1.00); review Ridgestone settlement position statement (.80); prepare for upcoming settlement conference (1.50).	M. Johnson	4.70	2,726.00
03/26/15	Continue to prepare for settlement conference (1.10); represent trustee at settlement conference before Magistrate Judge Schenkier (6.60); strategize with M. Johnson and G. Paloian regarding magistrate judge's settlement recommendation (.50).	M. Pinkston (5)	8.20	3,526.00 -3,053
03/26/15	Review materials regarding settlement conference issues (.50); attend settlement conference (8.00); follow up regarding same (.50).	M. Johnson	9.00	5,220.00
03/27/15	Review memorandum on Ridgestone Bank capital ratios and financial condition.	G. Paloian	0.20	137.00
03/27/15	Analyze settlement proposal from Magistrate Judge Schenkier with M. Johnson and G. Paloian (.70); continue legal research regarding attorney-client privilege (.80).	M. Pinkston	1.50	645.00
03/27/15	Call with G. Paloian regarding mediation and current status of settlement negotiations with Ridgestone and Coventry regarding distribution issues (.40); review claim and allocation issues regarding Coventry and Ridgestone claims (.30).	C. Robertson	0.70	434.00
03/27/15	Telephone conferences with R. Nachman of Barack Ferrazzano (.20); telephone conference with clerk of court (.10); review materials regarding status (.40); analysis of claims (.40); follow up regarding settlement issues (.50); analysis of T. Banas materials (.40).	M. Johnson (5)	2.00	1,160.00 -290

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/28/15	Review Coventry counterclaim (.40); analysis of draft answer to same (1.20); review research regarding same (.30).	M. Johnson	1.90	1,102.00
03/29/15	Follow up regarding Coventry research (.30); review Ridgestone motion for leave to file counterclaim (.20); follow up regarding same (.40); analysis of scheme to defraud research (.90).	M. Johnson	1.80	1,044.00
03/30/15	Telephone conference with M. Firestein regarding status of Ridgestone adversary proceeding.	G. Paloian	0.20	137.00
03/31/15	Conferences with R. Pinkston regarding terms of potential settlement.	G. Paloian	0.30	205.50
03/31/15	Review Ridgestone Bank's amended answers to trustee's first set of requests for admission (.60); review Ridgestone Bank's amended answers to trustee's second set of requests for admission (.90); review Ridgestone Bank's privilege logs (.40); continue legal research regarding attorney-client privilege and scope of crime/fraud exception (1.50); continue legal research regarding Ridgestone Bank's "scheme to defraud" counterclaim (1.90); review documents produced by Coventry and Ridgestone Bank for deposition preparation (4.10).	M. Pinkston	9.40	4,042.00
04/01/15	Communications with R. Pinkston regarding acceptance of magistrate's recommendation (.20); telephone conference with M. Johnson regarding Canopy/Ridgestone case merits (.20); communicate with R. Pinkston regarding Coventry/Aetna proof of claim review and settlement limitation on claim amendment (.20).	G. Paloian	0.60	411.00
04/01/15	Exchange e-mail correspondence with G. Paloian and M. Johnson regarding potential settlement of claims (.10); prepare draft e-mail correspondence to Magistrate Judge Schenkier regarding settlement proposal (.30); retrieve proofs of claim filed by Coventry Health Care (.20); conference with G. Paloian regarding magistrate judge's settlement proposal (.20).	M. Pinkston	0.80	344.00 -86
04/01/15	Follow up regarding Firth Third issues (.20); consideration of settlement issues regarding Ridgestone and Coventry (.20); follow up regarding status (.20).	M. Johnson	0.60	348.00
04/02/15	Communicate with M. Johnson regarding Ridgestone settlement (.10); conferences with R. Pinkston regarding settlement agreement and motion to approve settlement (.40).	G. Paloian	0.50	342.50
04/02/15	Represent trustee on telephonic status hearing regarding settlement conference (.30); exchange e-mail correspondence with counsel for Coventry Health Care (.10); review prior settlement agreements for template for settlement agreement with Coventry Health Care and Ridgestone Bank (.50).	M. Pinkston	0.90	387.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/02/15	Email correspondence from M. Johnson regarding mediation status and recommendation (.10); email correspondence with group regarding effectuating settlement (.10).	C. Harney	0.20	77.00
04/03/15	Telephone conference with M. Johnson regarding settlement agreement with Coventry Health Care and Ridgestone Bank (.20); telephone conference with M. Johnson and counsel for Coventry Health Care regarding same (.60).	M. Pinkston	0.80	344.00
04/03/15	Call with G. Paloian regarding Ridgestone settlement (.30); review Ridgestone pleadings regarding settlement and motion for approval (.40).	C. Robertson	0.70	434.00
04/03/15	Review materials regarding settlement documents (.40); follow up regarding settlement issues (.30); review pleadings regarding status (.30); telephone conference with E. Freed of Cozen O'Connor and R. Moser of McGuire Woods (.50); follow up regarding status (.30).	M. Johnson (5)	1.80	1,044.00 -290
04/04/15	Review of materials regarding preparation of settlement agreement.	M. Johnson	0.50	290.00
04/06/15	Review materials regarding status (.70) and regarding settlement issues (.30); analysis of settlement process (.50); begin preparation of draft settlement agreement (1.50); review materials regarding same (.60).	M. Johnson	3.60	2,088.00
04/06/15	Investigate long term ESI storage for Ridgestone.	J. Priebe	0.20	110.00
04/07/15	Communications with R. Pinkston regarding Ridgestone/Coventry/Estate settlement agreement terms and approval before Bankruptcy Court (.30); conference with M. Johnson regarding motion to approve settlement and drafting of settlement agreement (.20); review/revise communication to counsel for Ridgestone and Coventry regarding settlement process (.10).	G. Paloian	0.60	411.00
04/07/15	Prepare e-mail correspondence regarding itinerary for preparation and approval of settlement agreement between trustee, Coventry Health Care, and Ridgestone Bank (.40); conference with G. Paloian regarding Coventry Health Care's proof of claim (.20); conference with G. Paloian and M. Johnson regarding procedure for approval of settlement agreement with Ridgestone Bank and Coventry Health Care (.40); review/revise recitals to settlement agreement with Ridgestone Bank and Coventry Health Care (.70); prepare settlement agreement with Ridgestone Bank and Coventry Health Care (1.40).	M. Pinkston	3.10	1,333.00
04/07/15	Review email correspondence with R. Nachman.	C. Harney	0.10	38.50
04/07/15	Follow up regarding pleadings and materials regarding status (.80); analysis of structure of settlement framework (.50) and documents; further preparation of draft of settlement agreement (2.00); follow up regarding status (.60).	M. Johnson	3.90	2,262.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/08/15	Review/revise settlement agreement (Ridgestone/Coventry/Estate) (.70); communications with R. Pinkston regarding revisions (.20); communications with R. Pinkston and M. Johnson regarding exhibits to settlement agreement, approval process before Judge Wedoff (.30).	G. Paloian	1.20	822.00
04/08/15	Continue to prepare settlement agreement with Coventry Health Care and Ridgestone Bank (4.60); telephone conference with counsel for Coventry Health Care regarding settlement agreement and procedure for approval (.50); review/revise settlement agreement pursuant to comments and revisions from M. Johnson (1.90); prepare orders and stipulations of dismissal regarding pending litigation and proofs of claim of Ridgestone Bank and Coventry Health Care (2.20).	M. Pinkston	9.20	3,956.00
04/08/15	Further review and analysis of materials regarding settlement with Ridgestone and Coventry (.70); revisions to draft settlement agreement (.70); telephone conference with R. Moser of McGuireWoods (.50); further revisions to revised settlement agreement (1.80); analysis of same (.20).	M. Johnson	3.90	2,262.00
04/09/15	Review/revise Estate/Ridgestone/Coventry settlement agreement (.70); review/revise exhibits to settlement agreement (.40); conferences with R. Pinkston regarding revisions to settlement agreement and exhibits (.30); review/revise exhibits to settlement agreement (.30).	G. Paloian	1.70	1,164.50
04/09/15	Continue to review/revise draft settlement agreement (.80); review/revise stipulations of dismissal regarding lawsuits pending before district court (.40); review/revise order disallowing Ridgestone Bank's proof of claim (.40); review/revise order allowing Coventry Health Care's proof of claim (.30); legal research regarding enforceability of contribution bars (1.50); prepare e-mail correspondence to counsel for Ridgestone Bank and Coventry Health Care regarding draft settlement agreement (.30).	M. Pinkston	3.70	1,591.00
04/09/15	Review Settlement agreement, related exhibits and stipulations.	C. Harney	1.00	385.00
04/09/15	Further review and revisions to settlement agreement (1.40); inter office conference with G. Paloian and R. Pinkston regarding same (.40); review pleadings regarding same and regarding status (.60); inter office conferences with R. Pinkston regarding same (.30); telephone conference with R. Nachman of Barrack Ferrazzano (.30); analysis of claims and settlement issues (.90); follow up regarding status (.60).	M. Johnson	4.50	2,610.00
04/10/15	Follow up regarding settlement issues (.40); review pleadings and materials regarding status (.40).	M. Johnson	0.80	464.00
04/13/15	Further follow up regarding settlement issues (.40); review materials regarding status (.50).	M. Johnson	0.90	522.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/14/15	Conference with M. Johnson regarding settlement agreement with Ridgestone Bank and Coventry Health Care (.20); review draft settlement agreement (.30).	M. Pinkston	0.50	215.00
04/14/15	Review pleadings regarding upcoming court hearing.	M. Johnson	0.30	174.00
04/15/15	Communicate with M. Johnson regarding court status before Judge Feinerman.	G. Paloian	0.10	68.50
04/15/15	Exchange e-mail correspondence with M. Johnson and G. Paloian regarding continuance of status hearing before district court (.10); exchange e-mail correspondence with M. Johnson and counsel for Coventry Health Care regarding telephone conference to discuss draft settlement agreement (.10).	M. Pinkston	0.20	86.00
04/15/15	Follow up regarding issues regarding upcoming status (.30); review settlement materials (.20); inter office conference regarding status (.20); follow up regarding same (.20).	M. Johnson	0.90	522.00
04/16/15	Analysis of materials regarding status and settlement issues (.40); review pleadings regarding same (.20).	M. Johnson	0.60	348.00
04/20/15	Prepare for telephone conference with counsel for Coventry Health Care regarding draft settlement agreement (.60); telephone conference with counsel for Coventry Health Care regarding same (1.00).	M. Pinkston	1.60	688.00
04/20/15	Review of pleadings and materials regarding status (.30); analysis of settlement issues (.30); follow up with Ridgestone attorney regarding same (.10); inter office conference with R. Pinkston regarding same (.20); prepare for conference call with Coventry (.30); telephone conference with E. Freed of Cozen O'Connor, R. Meier of McGuireWoods and R. Pinkston regarding settlement issues (1.00); follow up regarding same (.40); inter office conference with G. Paloian (.10).	M. Johnson	2.70	1,566.00
04/21/15	Review/revise settlement agreement (Ridgestone/Aetna/Estate) (.50); communications with R. Pinkston and M. Johnson regarding revisions to settlement agreement (.30).	G. Paloian	0.80	548.00
04/21/15	Conference with G. Paloian regarding draft settlement agreement with Ridgestone Bank and Coventry Health Care (.20); conference with M. Johnson and G. Paloian regarding same (.30); conference with M. Johnson regarding timing of payments and scope of releases pursuant to draft settlement agreement (.20).	M. Pinkston	0.70	301.00
04/21/15	Conference with M. Johnson regarding escrow arrangement.	T. Pinsky	0.30	129.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/21/15	Follow up regarding settlement issues (.40); review Ridgestone revisions (.30); inter office conference with G. Paloian and R. Pinkston regarding same (.30); telephone conferences with R. Nachman and Barrack Ferrazzano (.30); inter office conference with G. Paloian regarding status (.10); further analysis regarding settlement issues (.40); follow up regarding escrow agent (.40); telephone conference with E. Freed of Cozen O'Connor (.10).	M. Johnson (S)	2.30	1,334.00 -406
04/22/15	Communicate with M. Firestein regarding Judge Wood ruling.	G. Paloian	0.10	68.50
04/22/15	Analysis of settlement issues (.30); telephone conferences with R. Nachman of Barrack Ferrazzano (.30); inter office conference with G. Paloian regarding status (.20); follow up regarding escrow issues (.30).	M. Johnson	1.10	638.00
04/23/15	Follow up regarding settlement issues (.40); telephone conference with Chicago Title (.30); review materials regarding escrow issues (.40).	M. Johnson	1.10	638.00
04/24/15	Further review of settlement issues (.60); follow up regarding escrow issues (.70); prepare draft escrow instructions (.60); review draft settlement agreement (.30); telephone conference with E. Freed of Cozen O'Connor (.40); follow up with Chicago Title regarding escrow instructions (.30).	M. Johnson	2.90	1,682.00
04/27/15	Conference with M. Johnson regarding revisions to Ridgestone/Actna settlement agreement (.20); review settlement agreement with Ridgestone/Actna (.20).	G. Paloian	0.40	274.00
04/27/15	Review materials received from escrow agent (.20); follow up with escrow agent (.10); inter office conference with G. Paloian regarding status (.10); analysis of Ridgestone comments to draft settlement agreement (.30); further revisions to sale (.80); and to escrow instructions (.20); follow up regarding status (.30).	M. Johnson (S)	2.00	1,160.00 -58
04/29/15	Exchange e-mail correspondence with counsel for Ridgestone Bank and Coventry Health Care regarding continuance of status hearing before Magistrate Judge Schenkier (.10); telephone conference with counsel for Ridgestone Bank and Magistrate Judge Schenkier's chambers regarding continuance (.10).	M. Pinkston	0.20	86.00
04/29/15	Review minute order.	C. Harney (4)	0.10	38.50 -38.50
04/30/15	Review issues re: settlement agreement (.20) and escrow instructions (.10); follow-up regarding same (.10).	M. Johnson	0.40	232.00
05/04/15	Conference with G. Paloian regarding draft settlement agreement (.20); exchange e-mail correspondence with counsel for Coventry Health Care regarding schedule for comments on draft settlement agreement (.10); exchange e-mail correspondence with M. Johnson regarding same (.10).	M. Pinkston	0.40	172.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
05/06/15	Conference with M. Johnson regarding schedule with respect to draft settlement agreement and continuing negotiations.	M. Pinkston	0.20	86.00
05/06/15	Inter office conference with G. Paloian regarding status (.10); inter office conference with R. Pinkston regarding settlement agreement (.10); follow up regarding same (.30); review materials regarding escrow instructions (.20); follow up regarding status (.20).	M. Johnson (5)	0.90	522.00 -58
05/07/15	Further follow up regarding status and settlement issues.	M. Johnson	0.40	232.00
05/08/15	Review pleadings regarding status (.30); and upcoming court hearings (.20); follow up regarding settlement issues (.20).	M. Johnson	0.70	406.00
05/11/15	Review Coventry revisions to Settlement Agreement.	G. Paloian	0.30	205.50
05/11/15	Review revisions to draft settlement agreement from counsel for Coventry Health Care (1.20); prepare e-mail correspondence to G. Paloian and M. Johnson regarding same (.20); review revisions to draft settlement agreement from counsel for Ridgestone Bank (.30).	M. Pinkston	1.70	731.00
05/11/15	Email correspondence regarding settlement.	C. Harney	0.10	38.50
05/11/15	Conference with R. Pinkston regarding settlement agreement issues (.10); follow up regarding same (.40); review and analysis of Coventry revisions to draft settlement agreement (.40); conference with R. Pinkston regarding same (.30); review Ridgestone proposed revisions (.20); further revisions to draft settlement agreement (.50); confer with G. Paloian regarding same (.10).	M. Johnson	2.00	1,160.00
05/12/15	Review/comment on draft settlement agreement with Ridgestone Bank and Coventry.	G. Paloian	0.50	342.50
05/12/15	Conference with M. Johnson regarding Coventry Health Care's revisions to draft settlement agreement (.10); review/revise draft settlement agreement pursuant to comments from counsel for Coventry Health Care and Ridgestone Bank (1.50); prepare revised agreed order reducing and allowing Coventry Health Care's proof of claim (.30); review e-mail correspondence and attachments regarding revised draft settlement agreement and exhibits thereto (.30).	M. Pinkston	2.20	946.00
05/12/15	Further analysis of settlement issues (.60); additional revisions to settlement agreement (.80); follow up with opposing attorney regarding same (.30); review materials regarding upcoming court hearing (.20); follow up regarding status (.20).	M. Johnson	2.10	1,218.00
05/13/15	Research regarding amendments from Coventry Health Care and Ridgestone Bank with respect to draft settlement agreement.	M. Pinkston	0.40	172.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
05/13/15	Attend court hearing (.80); follow up regarding status (.20); review materials regarding settlement issues (.30).	M. Johnson	1.30	754.00
05/14/15	Communication with A. Johnson regarding settlement negotiations for Ridgestone adversary.	G. Paloian	0.20	137.00
05/14/15	Follow up regarding status hearing (.20); review materials regarding status (.20).	M. Johnson	0.40	232.00
05/15/15	Follow up regarding settlement issues (.40); telephone conference with R. Nachman of Barack Ferrazzano (.20).	M. Johnson	0.60	348.00
05/18/15	Legal research regarding indemnification provision in draft settlement agreement.	M. Pinkston	0.10	43.00
05/18/15	Follow up regarding settlement agreement (.20); review materials regarding same (.20).	M. Johnson	0.40	232.00
05/19/15	Communicate with M. Johnson regarding status of resolution of revisions to settlement agreement.	G. Paloian	0.20	137.00
05/19/15	Telephone conference with R. Nachman of Barrack Ferrazzano regarding settlement issues (.20); follow up regarding same (.20); follow up with E. Freed of Cozen O'Connor regarding same (.10).	M. Johnson	0.50	290.00
05/20/15	Follow up regarding Coventry settlement agreement materials (.20); follow up with R. Moser of McGuire Woods regarding same (.20).	M. Johnson	0.40	232.00
05/20/15	Further revisions to marital petition; review materials regarding status.	M. Johnson	0.80	464.00
05/21/15	Telephone conferences with counsel for Coventry Health Care regarding draft settlement agreement.	M. Pinkston	0.90	387.00
05/21/15	Review settlement agreement revisions and analysis of open items (.30); review contribution far materials (.40); telephone conference with R. Moser of McGuire Woods (.20); follow up regarding same (.20); telephone conference with R. Moser of McGuire Woods (.50); further analysis regarding same (.30).	M. Johnson	1.90	1,102.00
05/22/15	Telephone conference with counsel for Spectrum Equity regarding settlement with Ridgestone Bank and Coventry Health Care.	M. Pinkston	0.40	172.00
05/26/15	Communicate with M. Johnson regarding Aetna issues with settlement agreement.	G. Paloian	0.20	137.00
05/26/15	Conference with M. Johnson regarding negotiations with Coventry Health Care regarding timing of payment under settlement agreement.	M. Pinkston	0.20	86.00
05/26/15	Analysis of settlement issues (.20); review of contribution issues (.10); prepare for upcoming telephone conference with E. Freed of Cozen O'Connor (.20); review proposed revisions to settlement agreement (.20); follow up regarding same (.40).	M. Johnson	1.10	638.00

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<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
05/26/15	Confer with R. Pinkston regarding issues related to settlement of the Coventry claim.	J. Sowka	0.60	267.00
05/27/15	Communicate with M. Johnson regarding Aetna/Coventry revisions to settlement agreement and status before Magistrate Schenkier.	G. Paloian	0.30	205.50
05/27/15	Further review of Coventry issues (.20); telephone conference with E. Fred of Cozen O'Connor (.20); follow up regarding same (.20); attend court status hearing (.80); follow up regarding status (.10); analysis of outstanding settlement issues (.30).	M. Johnson	1.80	1,044.00
05/29/15	Communicate with M. Johnson regarding revision to Ridgestone settlement agreement (Failure of Occurrence of Effective Date).	G. Paloian	0.30	205.50
05/29/15	Follow up regarding settlement issues (.40); telephone conference with E. Freed of Cozen O'Connor (.30); analysis of termination issues (.20); prepare proposed revision to settlement agreement regarding termination (.50); follow up with E. Freed regarding same (.10); follow up regarding scheduling issues and status (.30).	M. Johnson	1.80	1,044.00
06/01/15	Review/revise proposed termination language for settlement agreement with Ridgestone.	G. Paloian	0.20	137.00
06/01/15	Conference with M. Johnson regarding termination language for draft settlement agreement.	M. Pinkston	0.10	43.00
06/01/15	{ Further attention to settlement issues (.30); analysis of proposed revisions (.30); prepare memo to E. Freed of Cozen O'Connor regarding same (.20); follow up regarding status (.20); telephone conference with E. Freed (.10).	M. Johnson (4)	1.10	638.00 -174
06/02/15	Telephone conference with R. Nachman of Barrack Ferrazzano (.20); follow up regarding Coventry issues (.40); follow up with opposing attorney regarding upcoming court hearing (.20).	M. Johnson	0.80	464.00
06/03/15	Follow up regarding settlement issues (.30); review Fifth Third opinions (.30); follow up regarding same (.20).	M. Johnson	0.80	464.00
06/04/15	Prepare motion for approval of settlement agreement (.30); continue to prepare motion regarding post-petition interest on allowed claims (.20).	M. Pinkston	0.50	215.00
06/04/15	Analysis of Fifth Third decision and follow up regarding same (.30); follow up regarding status of settlement issues (.30); begin review of materials regarding motion for approval of settlement agreement (.20).	M. Johnson	0.80	464.00
06/05/15	Follow up regarding upcoming status hearing (.10); review motion for approval of settlement agreement materials (.20); follow up regarding same (.30).	M. Johnson	0.60	348.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/08/15	Review/revise Ridgestone/Aetna settlement agreement (.60); conference with M. Johnson regarding timeline for settlement events/performance (.30); revise termination language (.20).	G. Paloian	1.10	753.50
06/08/15	Review modifications to settlement agreement from Coventry Health Care.	M. Pinkston	0.20	86.00
06/08/15	Follow up regarding settlement issues (.40); review proposed revisions to settlement agreement from Coventry (.30); review materials regarding same (.20); analysis of issues regarding termination notice (.30); follow up regarding same (.40); prepare revised termination language (.30); analysis of same (.30).	M. Johnson	2.20	1,276.00
06/09/15	Conferences with M. Johnson regarding Coventry/Aetna further revisions to settlement agreement (.20); communications with R. Pinkston regarding Rule 54 motion on Drucker breach of loyalty claim (.20).	G. Paloian	0.40	274.00
06/09/15	Telephone conferences with E. Freed of Cozen O'Connor (.60); analysis of settlement issues (.40); revisions to draft settlement agreement (.50); follow up regarding upcoming status hearing (.20); follow up regarding Ridgestone issues (.30).	M. Johnson	2.00	1,160.00
06/09/15	Confer with R. Pinkston regarding need to cover hearing on status of settlement with Coventry (.10); review emails from R. Pinkston and M. Johnson regarding same (.10).	J. Sowka	0.20	89.00
06/10/15	Follow up regarding status of settlement agreement and upcoming court hearing (.20); analysis of issues regarding same (.30).	M. Johnson	0.50	290.00
06/10/15	Prepare for hearing on status of settlement negotiations with Coventry and Ridgestone (.30); appear in court for hearing on same (.70); draft email to M. Johnson and R. Pinkston regarding same (.10).	J. Sowka	1.10	489.50
06/11/15	Communicate with M. Johnson regarding Rule 9019 motion for Ridgestone litigation.	G. Paloian	0.10	68.50
06/11/15	Telephone conference with R. Nachman, of Barack Ferrazzano regarding settlement issues (.20); follow up regarding same (.30).	M. Johnson	0.50	290.00
06/12/15	Communications with M. Johnson regarding Ridgestone rejection of Coventry's revisions to settlement agreement.	G. Paloian	0.30	205.50
06/12/15	Follow up regarding settlement issues (.40); telephone conference with R. Nachman of Barack Ferrazzano regarding same (.20); review materials received from opposing attorney regarding same (.10); review exhibits regarding same (.20).	M. Johnson	0.90	522.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/13/15	Review materials received from opposing attorney C. D. (.10); follow up regarding revisions to settlement agreement (.30); review materials regarding motion to approve settlement agreement (.30).	M. Johnson	0.70	406.00
06/15/15	Prepare motion to approve Ridgestone/Coventry settlement (.70); review final draft of settlement agreement (Ridgestone/Coventry) (.30); communicate with M. Firestein regarding Rule 54 motion (.20).	G. Paloian	1.20	822.00
06/15/15	Review materials from opposing attorney regarding settlement issues (.40); further revisions to settlement agreement and exhibits (1.00); review materials regarding status (.60); follow up regarding settlement issues (.40).	M. Johnson	2.40	1,392.00
06/16/15	Review settlement agreement between Trustee, Ridgestone and Coventry (1.30); review exhibits to same (.40); review form of proposed order (.40); begin preparation of 9019 motion (2.00).	B. Harper	4.10	1,353.00
06/16/15	Analysis of motion to approve settlement agreement (.30); follow up regarding same (.20); further revisions to settlement agreement and exhibits (.50); follow up with opposing attorneys regarding same (.20); review materials regarding upcoming court hearing (.20).	M. Johnson	1.40	812.00
06/17/15	Prepare motion to approve settlement agreement between Trustee, Ridgestone and Coventry.	B. Harper	4.20	1,386.00
06/17/15	Follow up regarding settlement issues (.20); attend court hearing (.60); analysis of additional settlement motions (.40).	M. Johnson	1.20	696.00
06/18/15	Review/revise motion to approve Ridgestone/Coventry settlement.	G. Paloian	0.70	479.50
06/18/15	Prepare motion to approve settlement agreement between Trustee, Ridgestone and Coventry.	B. Harper	3.50	1,155.00
06/18/15	Review settlement agreement issues (.20); follow up regarding motion for settlement approval (.20); review materials regarding same (.10).	M. Johnson	0.50	290.00
06/19/15	Communicate with M. Johnson regarding execution of settlement agreement.	G. Paloian	0.20	137.00
06/19/15	Review draft motion to approve settlement agreement (.30); revisions to same (.20); follow up regarding settlement issues (.40).	M. Johnson	0.90	522.00
06/20/15	Further review of draft motion to approve settlement agreement (.30); revisions to same (.40); review materials regarding status (.20).	M. Johnson	0.90	522.00
06/22/15	Final revisions to motion to approve Ridgestone settlement (.40); communicate with M. Johnson regarding timing for filing of motion to settle (Ridgestone) (.20).	G. Paloian	0.60	411.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/22/15	Review/edit settlement motion.	J. McManus	0.30	90.00
06/22/15	Follow up regarding motion to approve settlement agreement (.30); follow up with opposing attorneys regarding status (.10).	M. Johnson	0.40	232.00
06/23/15	Review/revise Rule 9019 motion to settle with Ridgestone Bank and Coventry (.40); communicate with M. Firestein regarding Ridgestone settlement issue (.20).	G. Paloian	0.60	411.00
06/23/15	Review 9019 motion.	C. Harney	0.30	115.50
06/23/15	Revise Motion to Approve Settlement with Ridgestone (.50); revise service list (.10); compile exhibits (.40); prepare proposed Order (.40); cause motion to be filed with the Court (.20).	J. McManus (12)	1.60	480.00 -60
06/23/15	Analysis of issues regarding motion to approve settlement agreement and scheduling (.30); follow up regarding same (.80); further review of draft order and final filing issues (.70); follow up with E. Freed of Cozen O'Connor regarding same (.20).	M. Johnson	2.00	1,160.00
06/24/15	Revise master service list.	J. McManus	0.20	60.00
06/24/15	Follow up regarding motion to approve settlement (.20); follow up with E. Freed of Cozen O'Connor (.10); follow up regarding status (.20).	M. Johnson	0.50	290.00
06/26/15	Review amended 9019 motion.	C. Harney	0.20	77.00
06/26/15	Prepare Amended Notice of Motion (.20); prepare Amended Motion (.20); revise Service List to update new addresses (.10); finalize Motion for filing with the Court (.40).	J. McManus	0.90	270.00
06/26/15	Telephone conference with E. Freed of Cozen O'Connor (.20); analysis of service issues (.30) and status of settlement motion (.50).	M. Johnson	1.00	580.00
06/29/15	Review materials regarding status of settlement motion (.20); telephone conference with R. Nachman of Barack Ferrazzano (.10); follow up regarding service issues (.10); review materials regarding district court proceedings (.20); follow up regarding status (.20).	M. Johnson	0.80	464.00
07/06/15	Review materials regarding status (.30); prepare for court hearing (.20); attend court hearing (.50); follow up regarding same and scheduling issues (.30).	M. Johnson	1.30	754.00
07/08/15	Follow up regarding scheduling issues regarding settlement agreement.	M. Johnson	0.30	174.00
07/09/15	Telephone conference with E. Freed of Cozen O'Connor (.20); follow up regarding status and settlement issues (.30).	M. Johnson	0.50	290.00
07/14/15	Review of outstanding settlement issues regarding Ridgestone and Coventry (.30); follow up regarding upcoming hearing on motion to approve settlement agreement (.30).	M. Johnson	0.60	348.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/17/15	Communications with M. Johnson regarding objections to Coventry/Ridgestone settlement and court presentation of settlement motion.	G. Paloian	0.20	137.00
07/17/15	Exchange e-mail correspondence with M. Johnson regarding objections to motion for approval of settlement agreement.	M. Pinkston	0.10	43.00
07/17/15	Follow up with E. Freed of Cozen O'Connell regarding upcoming court hearing regarding approval of settlement agreements (.20); review materials regarding same (.30).	M. Johnson	0.50	290.00
07/21/15	Appear in court on motion to approve settlement with Coventry and Ridgestone Bank (.70); communicate with M. Johnson regarding Ridgestone settlement escrow and execution copy of settlement (.20).	G. Paloian (5)	0.90	616.50 -479.50
07/21/15	Prepare for hearing on motion to approve settlement agreement (.70); represent trustee at same (.60).	M. Pinkston	1.30	559.00
07/21/15	Follow up regarding bankruptcy court approval of settlement agreement (.20); analysis of settlement issues (.40); review escrow materials (.30); review settlement agreement (.20); follow up with escrow agent (.10); revise escrow agreement (.20); follow up regarding status (.30).	M. Johnson	1.70	986.00
07/22/15	Follow up escrow agreement (.30); review final settlement agreement documentation (.40); revisions to escrow agreement (.20); final review and distribution of settlement agreement materials (.50); review court orders (.20); follow up regarding status (.30).	M. Johnson	1.90	1,102.00
07/23/15	Further follow up regarding escrow issues (.40); and status of settlement (.20).	M. Johnson	0.60	348.00
07/24/15	Communicate with J. McManus regarding Ridgestone settlement escrow.	G. Paloian	0.20	137.00
07/24/15	Review materials received from escrow agent (.20); follow up regarding status (.10).	M. Johnson	0.30	174.00
07/27/15	Review materials regarding escrow agreement and Ridgestone (.20); follow up regarding same (.10).	M. Johnson	0.30	174.00
07/28/15	Telephone conference with Judge Feinerman's chambers regarding submission of proposed orders (.20); review proposed orders dismissing district court litigation (.20).	M. Pinkston	0.40	172.00
07/28/15	Analysis of proof of claims regarding Ridgestone and Coventry (.20); follow up regarding settlement process regarding same (.20); review materials regarding status (.10).	M. Johnson	0.50	290.00
07/29/15	Prepare e-mail correspondence to M. Johnson and G. Paloian regarding submission of proposed orders to Judge Feinerman.	M. Pinkston	0.10	43.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/29/15	Telephone conference with escrow agent (.20); follow up regarding same (.20); analysis of settlement timeline (.30).	M. Johnson	0.70	406.00
07/31/15	Analysis regarding escrow and settlement issues (.30); telephone conference with R. Nachman of Barrack Ferrazzano regarding same (.20); follow-up regarding same (.20); coordination of escrow issues (.30).	M. Johnson	1.00	580.00
TOTAL			386.40	\$193,064.50

-9,139.00

\$183,925.50

CLAIMS ADMINISTRATION

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/03/15	Revise claims analysis spreadsheet (.70); confer with G. Paloian regarding same (.10).	J. McManus	0.80	240.00
03/13/15	Revise claims analysis spreadsheet (1.20); confer with G. Paloian regarding same (.10); revise estimate of unpaid claims for G. Paloian (.40); revise wage claims worksheet (.40); review representative claims and accompanying spreadsheets (.40); revise same (.50).	J. McManus	3.00	900.00
04/01/15	Review/edit unsecured claims analysis spreadsheet in preparation for status updates with G. Paloian.	J. McManus	1.20	360.00
04/02/15	Meeting with J. McManus regarding review of unresolved claim objections/adjustments (.30); meeting with A. Connor, C. Harney and J. McManus regarding claims review/resolution (.60); review priority of investor claims (.30).	G. Paloian	1.20	822.00
04/02/15	Conference with G. Paloian and J. McManus regarding potential interim distribution and priority of claims (.30); review agreed orders and stipulations regarding subordination of investor claims (.40); conference with G. Paloian regarding subordination of investor claims (.30); prepare e-mail correspondence to G. Paloian regarding liquidation preference among Canopy investors (.20); review investment documents from Canopy's Series A, B, C, C-1, and D capital raises (1.70); review Canopy claims spreadsheet (.20);	M. Pinkston	3.10	1,333.00
04/02/15	Meeting with G. Paloian et al regarding claims review and objections (.80); review status of V. Kashyap claim objection (.10).	C. Harney (5)	0.90	346.50 -308
04/02/15	Meeting with G. Paloian, C. Harney and A. Connor regarding claims analysis, final resolutions and objections in preparation for interim distribution to unsecured creditors (1.10); revise claims analysis spreadsheet (.70); confer with C. Harney regarding status of claim numbers 2, 360B, 498 and 697 (.30); update spreadsheet regarding claims 862, 863, 864, 885, 905, and 871 (.60); conference with G. Paloian and M. Pinkston regarding treatment of subordinated claims (.20); investigate motions for interim distribution to unsecured claimants (.20); confer with G. Paloian regarding same (.10).	J. McManus (5) (5)	3.20	960.00 -390

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/02/15	{Claims resolution status meeting with G. Paloian, J. McManus and C. Harney (.50); review claims 862, 863 and 864 along with related documentation indicating claims should be withdrawn pursuant to settlement (.70); follow up with claimant (.30); prepare withdrawal materials (.30); forward same to claimant (.10); review claims 885 and 905 along with related documentation indicating claims should be withdrawn pursuant to settlement (.40); follow up with claimant (.10); prepare withdrawal materials (.20); forward same to claimant (.10).	A. Connor (5)	2.70	837.00 - 155
04/03/15	Prepare motion for interim distribution (1.20) prepare second interim distribution spreadsheet (1.60).	G. Paloian	2.80	1,918.00
04/03/15	Review claims and supporting documents (including lease claims), calculate cap under Section 502, review leases for additional relevant provisions and for support of additional damages claims by claimants, prepare list of additional information needed and objections (2.30); email correspondence with B. Angart regarding same (.20).	C. Harney	2.50	962.50
04/03/15	Revise claims analysis spreadsheet (.70); confer with A. Connor regarding same (.10).	J. McManus	0.80	240.00
04/06/15	Review Dept. of Labor claim (.20); confer with G. Paloian regarding plan termination (.10); revise claims analysis spreadsheet (.80); review Wolters Kluwer claims (.20); assist G. Paloian with preparation of Motion for Interim Distribution (.80).	J. McManus	2.10	630.00
04/07/15	Conferences with J. McManus regarding claims review status.	C. Harney	0.10	38.50
04/07/15	Revise claims analysis spreadsheet (1.00) {confer with C. Harney regarding same (.20); telephone conference with G. Betancourt to resolve Pitney Bowes claims (.30); review Wolters Kluwer back up to claims (.10); prepare correspondence regarding reclassification of claim (.30); prepare Agreed Order regarding same (.40); confer with J. Ziegler regarding claim objections (.20); revise spreadsheet regarding same (.10).	J. McManus (5)	2.60	780.00 - 60
04/08/15	Revise motion for interim (second) distribution (.30); revise distribution report (.40).	G. Paloian	0.70	479.50
04/09/15	Prepare motion to issue second interim distribution (.50); prepare distribution report (.60).	G. Paloian	1.10	753.50
04/09/15	Conference with M. Johnson and G. Paloian regarding interest payments to holders of allowed unsecured claims before distribution of principal to holders of subordinated allowed unsecured claims (.20); legal research regarding same (.90).	M. Pinkston	1.10	473.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/09/15	Prepare spreadsheet of universe of claims for use as attachment to motion to approve second interim distribution (1.70); confer with G. Paloian regarding same (.20).	J. McManus	1.90	570.00
04/10/15	Continue legal research regarding distribution of estate assets pursuant to Bankruptcy Code section 726 on interim basis (.80); continue legal research regarding Bankruptcy Code section 510(b) subordination and appropriate classification of subordinated claims or interests (1.40); continue legal research regarding postpetition interest payments (2.80).	M. Pinkston	5.00	2,150.00
04/10/15	Review of unsecured claims and supporting documents to determine bases for objections (Claim Nos. 697, 760, 895).	C. Harney	1.10	423.50
04/10/15	Revise claims distribution for attachment to motion for interim distribution.	J. McManus	3.20	960.00
04/13/15	Review/revise proposed interim distribution spreadsheet.	G. Paloian	0.80	548.00
04/13/15	Email correspondence with R. Angart regarding Leaf claim.	C. Harney	0.10	38.50
04/13/15	Prepare claims spreadsheet attachment for interim distribution motion.	J. McManus	1.40	420.00
04/13/15	Follow up regarding Net Jets claims withdrawal (.20); follow up regarding FTI claim withdrawals and logistics of filing same (.10).	A. Connor	0.30	93.00
04/14/15	Revise second interim distribution spreadsheet.	G. Paloian	0.50	342.50
04/14/15	Conference with G. Paloian regarding status of certain unsecured claims and strategy for resolution of same and regarding updates to attachments to interim distribution motion.	J. McManus	0.30	90.00
04/15/15	Review/revise second interim distribution spreadsheet.	G. Paloian	0.60	411.00
04/15/15	Prepare memorandum regarding payment of interest on allowed unsecured claims relative to payment of principal of subordinated allowed unsecured claims (.90); legal research regarding same (1.50).	M. Pinkston	2.40	1,032.00
04/15/15	Conference with G. Paloian regarding payment of interest on allowed unsecured claims ahead of subordinated allowed unsecured claims (.20); legal research regarding same (2.30); prepare memorandum regarding same (.80).	M. Pinkston	3.30	1,419.00
04/15/15	Revise master claims spreadsheets for attachment to motion for interim distribution (2.60); conferences with G. Paloian regarding same (.20).	J. McManus	2.80	840.00
04/16/15	Review/revise second interim distribution spreadsheet (.40); conferences with R. Pinkston regarding whether interest payments are due to unsecured before payment to subordinated unsecureds (.40); research same (.50).	G. Paloian	1.30	890.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/16/15	Conference with J. Sowka regarding payment of interest on allowed unsecured claims ahead of subordinated allowed unsecured claims (.90); continue legal research regarding same (4.60); continue preparing memorandum regarding same (1.90).	M. Pinkston	7.40	3,182.00
04/16/15	Revise claims spreadsheet regarding second interim distribution.	J. McManus	2.80	840.00
04/16/15	[Confer with R. Pinkston regarding issues related to equitable subordination.]	J. Sowka	0.90	400.50 - 400.50
04/17/15	Review/revise spreadsheet for second interim distribution.	G. Paloian	0.70	479.50
04/17/15	Coordinate filing of claims withdrawals for 885 and 905.	A. Connor	0.30	93.00
04/20/15	Conference with R. Pinkston regarding whether interest is due on unsubordinated unsecured claims (.30); review/revise second distribution spreadsheet (.60).	G. Paloian	0.90	616.50
04/20/15	[Conference with G. Paloian regarding postpetition interest for unsecured claimholders before payment to subordinated unsecured claimholders (.60); continue legal research regarding same (1.30).]	M. Pinkston	1.90	817.00 258 - 258
04/20/15	Prepare motion for interim distribution (.70); revise claims distribution spreadsheets for attachment to same (3.70).	J. McManus	4.40	1,320.00
04/20/15	Follow up regarding net Jets claims and request e-filing or originals from counsel (.20); follow up regarding McLaughlin, FTI claim withdrawals (.10).	A. Connor	0.30	93.00
04/20/15	Confer with J. McManus regarding calculation of interest for unsecured creditors in event of surplus.	J. Sowka	0.10	44.50
04/20/15	Search Schedule F for names of claimants who did not include backup with their proof of claim.	J. Ziegler	0.50	50.00
04/21/15	Revise second interim spreadsheet.	G. Paloian	0.90	616.50
04/21/15	Continue legal research regarding payment of postpetition interest on unsubordinated allowed unsecured claims.	M. Pinkston	1.80	774.00
04/21/15	Review Leaf claim and documentation and email to B. Angart regarding same.	C. Harney	0.20	77.00
04/21/15	Revise claims analysis spreadsheet in preparation for status meeting (.60); revise interim distribution spreadsheet of claims (2.10); revise wage claims spreadsheet (.40).	J. McManus	3.10	930.00
04/21/15	Follow up regarding claim 861 status (.40); prepare, send email to 861 claimant, counsel seeking back up (.10).	A. Connor	0.50	155.00
04/22/15	Review claims in preparation of meeting (.60); meeting with G Paloian et al (.40); email correspondence from B. Angart regarding leaf equipment (.10).	C. Harney	1.10	423.50

~~658.50~~
- 658.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/22/15	Revise unsecured claims analysis spreadsheet (.70); attend claims status meeting with G. Paloian, C. Harney and A. Connor (.40); revise claims distribution spreadsheets (1.90); prepare objection to Claim No. 737 (.80); follow-up regarding Wolters Kluwer claims and discuss potential objections with G. Paloian (.20); follow-up regarding Pitney Bowes claim (.10); confer with C. Harney regarding same (.10); follow-up regarding status of V. Kashyap claim withdrawal (.10).	J. McManus (5)	4.30	1,290.00 -120
04/22/15	Claims status meeting (.40); follow up email regarding ISU co-branding claim (.10); follow up regarding claim 37 (.20).	A. Connor (5)	0.70	217.00 -124
04/23/15	Review/revise spreadsheets supporting second interim distribution (.70); revise motion for authority to issue distribution and schedules (1.20).	G. Paloian	1.90	1,301.50
04/23/15	Revise second interim distribution claims spreadsheet (1.30); review vendor files regarding Leaf, Pitney Bowes and Qwest claims (.20); confer with C. Harney regarding same (.10); prepare Pitney Bowes Agreed Order (.40); review/analyze IRS claims of the Estate (.70).	J. McManus	2.70	810.00
04/23/15	Review GECC claim and back up (.30); contact GECC counsel regarding amending claim (.30); prepare correspondence attaching back up regarding same (.70).	A. Connor	1.30	403.00
04/24/15	Review claims spreadsheet and second interim distribution spreadsheet with J. McManus (.30); revise distribution spreadsheet (.30).	G. Paloian	0.60	411.00
04/24/15	Review materials received from R. Angart regarding proof that Claim No. 965 is not valid and should be withdrawn (.20); meeting with G. Paloian regarding status of proposed claims distribution spreadsheet (.40); revise claims distribution spreadsheet (1.40); revise HSA claims spreadsheet (.40); review Franchise Tax Board claims (.20); review vendor pre-petition schedules (.30).	J. McManus (5)	2.90	870.00 -120
04/24/15	Review claim register and proofs of claim for S. Sanders to determine if claims are duplicate (.40); conduct google search for contact information for IRS claim that should have been withdrawn (.50); email IRS regarding same (.10).	J. Ziegler	1.00	100.00
04/27/15	Review second distribution spreadsheets and estimate distribution to creditors.	G. Paloian	0.40	274.00
04/27/15	Continue to prepare memorandum regarding payment of interest on allowed unsecured claims prior to payment of subordinated allowed unsecured claims.	M. Pinkston	0.50	215.00
04/27/15	Confer with R. Pinkston regarding interim distribution motion and claim interest matter (.20); revise interim distribution attachment to motion (.50); prepare withdrawal regarding DOL claim (.20).	J. McManus	0.90	270.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/28/15	Review memorandum on whether interest is paid to unsecured creditors before issuing a distribution to subordinated unsecured creditors (.40); review El Paso case (.30); communicate with G. Silver (UST) regarding interest rate issue (.20).	G. Paloian	0.90	616.50
04/28/15	Continue to prepare memorandum regarding payment of postpetition interest and subordinated claimants (1.30); continue legal research regarding same (.80); research regarding federal judgment interest rate as of petition date (.10); calculate total compound interest on unsubordinated unsecured claims since petition date (.20); prepare e-mail correspondence to G. Paloian, J. McManus, and J. Sowka regarding same (.20)	M. Pinkston	2.60	1,118.00
04/28/15	Review Ingram claim, telephone conference with him regarding same, review Notice of Withdrawal, email correspondence regarding same (.50); review equitable subordination case law (.30); review Kashyap settlement agreement, edit notice of withdrawal, email correspondence to counsel regarding same (.30).	C. Harney	1.10	423.50
04/28/15	Prepare Motion to Reduce Claim regarding Claim No. 524 (1.30); revise claims analysis spreadsheet (.40).	J. McManus	1.70	510.00
04/28/15	Follow up query to K. Park regarding GECC claim 37 (.20); and T. Ryan, R. Barliant regarding ISU claim 861 (.10); prepare Ingram claim 953 withdrawal per C. Harney (.20).	A. Connor	0.50	155.00
04/28/15	Confer with G. McManus regarding claim reduction for trade creditor and allowance of remaining amount.	J. Sowka	0.10	44.50
04/29/15	Revise motion and schedules for motion to issue second interim distribution.	G. Paloian	1.30	890.50
04/29/15	Prepare motion regarding postpetition interest for unsecured claims.	M. Pinkston	0.90	387.00
04/29/15	Email correspondence with V. Kashyap counsel regarding claim (.10); review Quest Claim details (.20); calls with M. Katz regarding same (.20); email correspondence regarding same (.10); review leaf backup documentation (.20); call with G. Simmons regarding same (.10); email correspondence regarding same (.10); review Workable Solutions claim (.20); email correspondence with G. Mesires regarding same (.10); claims review meeting and preparation of follow-up list regarding same (.50); review Motion to reduce claim number 524, Pitney Bowes (.20); review Motion to reduce claim number 77, Dave Maschmeier (.20); review Motion for Agreed Order disallowing claim number 737, Camille Jones-Mitchell (.20).	C. Harney	2.40	924.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/29/15	Revise motion to reduce claim number 524 of Pitney Bowes (.30); prepare motion to reduce claim number 77 of Dave Maschmeier (.60); prepare letter regarding same (.30); prepare motion for entry of Agreed Order disallowing claim number 737 of Camille Jones-Mitchell (.60); prepare Agreed Order regarding same (.30); confer with C. Harney regarding motions (.10); revise master unsecured claims analysis spreadsheet (.40) meeting with G. Paloian, C. Harney and A. Connor regarding claims status (.30); email communications with K. Hammerl at USDOL regarding claim withdrawal (.10); prepare motions to disallow Franchise Tax Board claims (.60); review emails regarding ISU potential claims objection (.10).	J. McManus	3.70	1,110.00 - 90
04/29/15	Follow up regarding GECC claim 37 (.10); claims status meeting (.30).	A. Connor	0.40	124.00
04/30/15	Communicate with D. DeLaurent of US Trustee's office regarding interest on claim issue.	G. Paloian	0.20	137.00
04/30/15	Review Kashyap withdrawal and email correspondence with J. McManus regarding same.	C. Harney	0.20	77.00
04/30/15	Prepare objection to claim of Wolters Kluwer (.80); cause withdrawal of Vik Kashyap claim to be filed with the Court (.10); confer with G. Paloian regarding interim distribution edits (.20); revise distribution spreadsheet (.60).	J. McManus	1.70	510.00
05/01/15	Communicate with G. Silver regarding interest rate issue and whether subordinate unsecured claims are in same class/priority with unsecured creditors (.20); review/revise motion for authority to issue second distribution (.70).	G. Paloian	0.90	616.50
05/01/15	Continue to prepare motion regarding postpetition interest for unsecured claims.	M. Pinkston	1.90	817.00
05/01/15	Conference with G. Mesires regarding claim (.10); and email correspondence regarding same (.10).	C. Harney	0.20	77.00
05/01/15	Prepare draft objection to claim 861.	A. Connor	1.80	558.00
05/04/15	Revise motion to issue second interim distribution.	G. Paloian	0.40	274.00
05/04/15	Conference with J.R. Ingram regarding withdrawal of claim (.10); review GECC claim documentation (.10) conference with A. Connor regarding review of claim no. GECC claim (.10).	C. Harney	0.30	115.50
05/04/15	Follow up with GECC regarding amended claim 37 (.20); follow up with C. Harney regarding validity of amended claim (.20).	A. Connor	0.40	124.00 - 62

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
05/05/15	Conference with G. Paloian regarding proofs of claim and subordination issues regarding purchasers of Series D stock of Canopy (.30); review bankruptcy court docket and retrieve documents from bankruptcy court docket and claims register regarding same (.80); review documents to determine subordination issues and whether claimants are holders of allowed unsecured claims (1.20); continue to prepare motion regarding postpetition interest for unsecured claims (.40).	M. Pinkston	2.70	1,161.00
05/05/15	Revise/send letter to D. Maschmeier requesting claim reduction (.30); revise/send letter to C. Jones-Mitchell regarding claim withdrawal (.30); revise/send email to Pitney Bowes regarding claim reduction (.30); revise motion to reduce claim 524 (.40); prepare proposed Order (.20); review claims register regarding amended claims (.10); revise claims analysis spreadsheet regarding same (.40); revise wage claims spreadsheet (.40); respond to claimant calls regarding address changes (.30).	J. McManus	2.70	810.00
05/05/15	Review claims register and docket regarding creditor Venture per R. Pinkston; follow up with attorney contact.	A. Connor	0.10	31.00
05/06/15	Communications regarding amended claims resolving objections.	G. Paloian	0.30	205.50
05/06/15	Continue to prepare motion regarding postpetition interest for unsecured claims.	M. Pinkston	0.20	86.00
05/06/15	Review ISU proof of claim, agreement and draft objection (.30); edit same (.50); correspondence with A. Connor regarding same (.10).	C. Harney	0.90	346.50
05/06/15	Review newly filed amended claims 37 and 944 (.20); confer with G. Paloian regarding same (.10); prepare notice of withdrawal of Claim 944 (.40); revise master claims analysis spreadsheet (.70); revise letter to C. Jones-Mitchell regarding claim withdrawal (.20); revise motion to modify Claim 524 (.30); prepare email communication to E. Milanowski regarding claim modification (.20).	J. McManus	2.10	630.00
05/07/15	Review memorandum from R. Pinkston regarding review of subordinated claims and treatment of second distribution (.20); communicate with G. Silver regarding interest issue (.20).	G. Paloian	0.40	274.00
05/07/15	Communicate with J. McManus regarding resolution of objection to claim of Dept. of Labor (.10); review memorandum regarding Series D investors, dollar amount of claims and relative percentages (.30); review claims (1.40).	G. Paloian	1.80	1,233.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
05/07/15	Review Series A, B, C, C-1, and D documents to determine subordination and liquidation preferences of shareholders (1.90); continue to review proofs of claim and subordination settlement agreements (1.10); prepare e-mail correspondence to G. Paloian regarding final amounts owed to subordinated Series D shareholders (.40).	M. Pinkston	3.40	1,462.00
05/07/15	Email correspondence from G. Mesires regarding Workable Solutions claim, review same.	C. Harney	0.30	115.50
05/08/15	Prepare objection to Claim 886 (.80); revise unsecured claims analysis spreadsheet (.40).	J. McManus	1.20	360.00
05/08/15	Follow up with T. Ryan, R. Barliant regarding ISU Claim 861 withdrawal.	A. Connor	0.10	31.00
05/11/15	Continue to prepare motion regarding postpetition interest for unsecured claims (1.30); review schedule regarding interim distribution to unsecured creditors (.30); prepare e-mail correspondence to counsel for Spectrum Equity Investors regarding Series D claimholders (.10); telephone conference with counsel for Spectrum Equity Investors regarding Series D claimholders (.30); review/revise e-mail correspondence to G. Paloian regarding Series D claimholders' proofs of claim and percentage of pro rata shares of interim distribution (.50).	M. Pinkston	2.50	1,075.00
05/11/15	Conferences with J. McManus regarding claims review and analysis.	C. Harney	0.30	115.50
05/12/15	Prepare draft e-mail correspondence to counsel for Series D creditors regarding interim distribution (.30); continue to prepare motion for entry of order directing that no postpetition interest shall be paid until all allowed unsecured claims are paid in full (1.10); prepare e-mail correspondence to counsel for Series D creditors regarding interim distribution (.10).	M. Pinkston	1.50	645.00
05/12/15	Email correspondence regarding ISU claim.	C. Harney	0.10	38.50
05/12/15	Review filed, amended GE claim, circulate.	A. Connor	0.10	31.00
05/14/15	Prepare schedules to motion for second interim distribution.	G. Paloian	1.40	959.00
05/15/15	Prepare schedules to motion for second interim distribution.	G. Paloian	1.20	822.00
05/15/15	Email correspondence with J.R. Ingram and J. McManus regarding withdrawal of claim.	C. Harney	0.10	38.50
05/18/15	Review claims (1.20); prepare schedule of claims to be paid in second interim distribution (.90).	G. Paloian	2.10	1,438.50
05/19/15	Communications with R. Pinkston regarding resolution of dollar amounts of subordinated unsecured claims.	G. Paloian	0.20	137.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
05/19/15	Conference with G. Paloian regarding motion for authority to issue interim distribution (.20); exchange e-mail correspondence with counsel for Series D claimholders regarding interim distribution (.20).	M. Pinkston	0.40	172.00
05/19/15	Prepare claims objections to Wolters Kluwer claims.	J. McManus	0.50	150.00
05/21/15	Prepare schedule to motion for second interim distribution.	G. Paloian	0.50	342.50
05/22/15	Update master claims analysis spreadsheet in preparation for filing motion to make interim distribution (.80); revise schedule of claims to be paid in the second interim distribution (.70); prepare objection to Claim No. 4 (.50); confer with C. Harney regarding claims objections (.10).	J. McManus	2.10	630.00
05/26/15	Communications with C. Harney regarding analysis of claim support and areas of continued objection.	G. Paloian	0.40	274.00
05/26/15	Analyze ISU claimant documentation and correspondence.	C. Harney	1.50	577.50
05/26/15	Revise claims schedules to be attached to interim distribution motion (1.20); revise distribution motion (.40).	J. McManus	1.60	480.00
05/26/15	Review back up provided by ISU in connection with their Claim No. 861 (.90); follow up with G. Paloian, C. Harney regarding same and next steps as to resolution (.20); office conference with G. Paloian, C. Harney regarding objection (.20); prepare draft language per C. Harney (.60).	A. Connor	1.90	589.00
05/27/15	Conference with J. McManus regarding claims review status (.20); review and email correspondence regarding ISU claim (.10).	C. Harney	0.30	115.50
05/27/15	Revise schedules for interim distribution (1.50); confer with G. Paloian regarding open claims matters (.20); revise claims analysis spreadsheet (.70); revise wage claims worksheet (.40).	J. McManus	2.80	840.00
05/28/15	Revise interim distribution motion.	G. Paloian	0.30	205.50
06/01/15	Review ISU documentation and claim, review A. Connor's notes, prepare response letter.	C. Harney	2.10	808.50
06/02/15	Review draft letter to ISU claimant per C. Harney for accuracy, completeness (.30); follow up regarding same (.10); prepare draft letter to ISU claimant for G. Paloian follow up (.30).	A. Connor	0.70	217.00
06/03/15	Edit Letter to R. Barliant regarding ISU claim, review documentation, further editing accordingly.	C. Harney	1.30	500.50
06/03/15	Prepare response letter to R. Barliant from C. Harney regarding ISU Claim No. 861 and circulate same.	A. Connor	0.30	93.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/04/15	Finalize Motion to Modify Claim No. 524 (.30); prepare proposed Order (.20); revise objection to Claim No. 886 (.50); revise objection to Claim No. 887 (.50); prepare objection to Claim No. 737 (.80); revise master claims analysis spreadsheet (.50); confer with G. Paloian regarding same and regarding interim distribution (.20).	J. McManus	3.00	900.00
06/05/15	Revise schedule for second interim distribution.	G. Paloian	0.80	548.00
06/05/15	Review Motion on Pitney Bowes Claim and correspondence with J. McManus regarding edits.	C. Harney	0.30	115.50
06/05/15	Finalize Motion to Modify Claim No. 24 (.20); prepare proposed Agreed Order (.20); cause motion to be filed with the Court (.20); follow up regarding Maschmeier claim (.10); revise wage claims spreadsheet (.40); revise HSA unpaid claims spreadsheet (.70); confer with G. Paloian regarding interim distribution motion and schedules (.20); revise distribution schedule (.80).	J. McManus	2.80	840.00
06/08/15	Revise motion to issue second interim distribution (.60); conference with J. McManus regarding additional revisions (.20); review/revise motion pursuant to §726(a)(5) (.50); prepare spreadsheet on distributions (.70).	G. Paloian	2.00	1,370.00
06/08/15	Continue to prepare motion regarding postpetition interest on allowed claims.	M. Pinkston	2.70	1,161.00
06/08/15	Assemble information for inclusion in second motion for interim distribution (.50); revise distribution motion (.70).	J. McManus	1.20	360.00
06/09/15	Revise interim distribution spreadsheet (.50); revise interim distribution motion (.60).	G. Paloian	1.10	753.50
06/09/15	Revise motion for interim distribution (.80); revise scheduled of HSA paid claims (.40).	J. McManus	1.20	360.00
06/12/15	Revise schedule of claims to be paid (.50); revise motion for interim distribution (.30).	G. Paloian	0.80	548.00
06/12/15	Revise motion for second interim distribution.	J. McManus	0.70	210.00
06/16/15	Revise schedule to motion for interim distribution.	G. Paloian	0.50	342.50
06/17/15	Conference with J. McManus regarding revisions to schedule to support second interim distribution (.20); communicate with R. Pinkston regarding relative priority amongst subordinated creditors (.20).	G. Paloian	0.40	274.00
06/17/15	Revise claims schedule for interim distribution (.30); revise master claims analysis spreadsheet (.20).	J. McManus	0.50	150.00
06/18/15	Revise interim distribution motion (.70); revise Exhibit 1 to same (.70); revise subordinated claims spreadsheet (.30).	J. McManus	1.70	510.00
06/18/15	Confer with J. McManus regarding draft motion for interim distribution.	J. Sowka	0.20	89.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/19/15	Review/revise interest on claims motion.	G. Paloian	0.40	274.00
06/22/15	Revise motion to second interim distribution.	G. Paloian	0.40	274.00
06/22/15	Analyze potential objections and prepare summary of proposed treatment of Claim Nos. 4, 360, 498, 760 and ISU's claim, correspondence with G. Paloian regarding same.	C. Harney	1.70	654.50
06/22/15	Revise interim distribution motion per J. Sowka suggested edits (.60); revise claims payment schedule (.50).	J. McManus	1.10	330.00
06/24/15	Exchange e-mail correspondence with G. Paloian regarding subordinated claim of Foundation Capital (.10); exchange e-mail correspondence with Dave Armstrong of Foundation Capital regarding same (.10).	M. Pinkston	0.20	86.00
06/24/15	Revise interim distribution motion (.90); review/edit claim interest payment motion (.20).	J. McManus	1.10	330.00
06/24/15	Confer with G. Paloian regarding need to revise and finalize motion for second interim distribution to creditors (.10); exchange emails with J. McManus regarding same (.10); review same (.20); various conferences with G. Paloian and J. McManus regarding same (.10); revise same (1.20).	J. Sowka	1.70	756.50
06/25/15	Communications with J. McManus regarding revision to second interim distribution motion and distribution schedule (.30); communicate with R. Pinkston regarding estimate of potential post-petition interest liability (.20).	G. Paloian	0.50	342.50
06/25/15	Preparation of Objection to Workable Solutions claim (1.00); email correspondence with A. Connor regarding same (.10); review status of Quest claim review and call to claimant regarding same (.20); email correspondence with M. Katz regarding same (.10).	C. Harney	1.40	539.00
06/25/15	Update master claims spreadsheet (.60); confer with C. Harney regarding status of claims objections and remaining open claims items (.30); email exchanges with G. Paloian regarding same (.20); revise schedule of proposed distribution for G. Paloian (.50); revise interim distribution motion (.70).	J. McManus	2.30	690.00
06/25/15	Review objection to claim 760 (.20); follow up with C. Harney regarding same (.10).	A. Connor	0.30	93.00
06/25/15	Review email from R. Pinkston regarding interest rate motion (.10); confer with R. Pinkston regarding same (.10).	J. Sowka	0.20	89.00
06/26/15	Revise interest rate motion (.50); conference with J. McManus regarding same (.20); revise second interim distribution motion (.50); revise distribution schedule (.40).	G. Paloian	1.60	1,096.00
06/26/15	Conferences with A. Connor regarding Workable Objection (.10); finalize objection (.20).	C. Harney	0.30	115.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
06/26/15	Revise interim distribution motion per G. Paloian's suggested edits.	J. McManus	0.60	180.00
06/26/15	Prepare objection to claim 760 for filing (.50); prepare exhibit (.10) and proposed order (.30); follow up with C. Harney regarding same (.10); effect filing (.20); coordinate service (.10).	A. Connor (12)	1.30	403.00 -124
06/29/15	Revise interest rate issue motion (.50); revise proposed distribution schedule (.70).	G. Paloian	1.20	822.00
06/29/15	Prepare objection to Claim No. 886 (.70); prepare objection to Claim No. 887 (.70); review unsecured claims spreadsheet (.40).	J. McManus	1.80	540.00
06/30/15	Review Motion regarding Pitney Bowe claim in preparation of hearing (.20); in court for hearing (.80); conferences with G. Paloian and J. McManus regarding same and future motions to resolve claims based on Court's comments (.30).	C. Harney	1.30	500.50
06/30/15	Revise interest rate motion (.30); prepare objection to Claim No. 737 (.60).	J. McManus	0.90	270.00
07/01/15	Strategize with C. Harney regarding resolution of unresolved claims (.20); revise schedule of proposed interim distribution to incorporate resolved claims (.30).	J. McManus	0.50	150.00
07/02/15	Email correspondence with A. Connor regarding Workable solutions' objection.	C. Harney	0.10	38.50
07/02/15	Prepare amended notice of hearing regarding objection to Claim No. 760 per C. Harney (.30); effect filing, service (.10).	A. Connor (12)	0.40	124.00 -31
07/06/15	Revise claims spreadsheet for second interim distribution.	G. Paloian	0.50	342.50
07/07/15	Follow up with Court regarding cancellation of 7/8 hearing on objection to Claim No. 760 in light of amended notice (.10); follow up with C. Harney regarding same (.10).	A. Connor	0.20	62.00
07/08/15	Conference with G. Paloian regarding objection to ISU claim (.10); review prior correspondence and prepare correspondence to R. Barliant (.50).	C. Harney	0.60	231.00
07/10/15	Email correspondence with A. Connor regarding ISU claim.	C. Harney	0.10	38.50
07/13/15	Revise interest rate motion.	G. Paloian	0.30	205.50
07/15/15	Revise HSA claims analysis spreadsheet.	J. McManus	0.80	240.00
07/16/15	Review/revise motion with respect to postpetition interest (.30); prepare e-mail correspondence to J. McManus regarding same (.10).	M. Pinkston	0.40	172.00
07/16/15	Revise motion for interim distribution (.70); revise motion for postpetition interest (.60).	J. McManus	1.30	390.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/16/15	Confer with G. Paloian regarding issues related to filing of second motion for interim distribution.	J. Sowka	0.20	89.00
07/17/15	Review/revise interest rate motion (.50); communications with J. McManus regarding same (.20); review/revise motion for authority to issue second interim distribution (.70); revise exhibits to distribution motion (.60).	G. Paloian	2.00	1,370.00
07/17/15	Revise master claims analysis spreadsheet (.70); revise schedules to distribution motion (.50).	J. McManus	1.20	360.00
07/21/15	Communicate with J. McManus regarding revision to second interim distribution motion.	G. Paloian	0.20	137.00
07/21/15	Revise claims schedule for attachment to second interim distribution motion.	J. McManus	0.30	90.00
07/22/15	Review supplemental support for ISU claim (.30); review HSA claims (.50); revise interim distribution motion (.40).	G. Paloian	1.20	822.00
07/27/15	Revise schedules to second interim distribution motion.	G. Paloian	0.40	274.00
07/27/15	Strategize regarding ISU Claim resolution (.20); call to R. Barliant regarding same (.10); call to G. Simmons of Leaf regarding resolving claim (.10); review amended POC (.10).	C. Harney	0.50	192.50
07/27/15	Review Quest claim and notes and strategize resolution (.20); call and email to M. Katz regarding same (.10); email correspondence with G. Mesires regarding objection to Workable Solutions' claim (.10).	C. Harney	0.40	154.00
07/27/15	Review unresolved claims to determine resolutions prior to filing interim distribution motion (.40); confer with C. Harney regarding strategy for final unresolved claims (.10); revise schedules to unresolved claims (.60).	J. McManus	1.10	330.00
07/27/15	Review/revise motion for authority to issue second interim distribution (.40); review exhibit to same and proposed order (.10); confer with J. McManus regarding revisions to same and exhibit to same (.10).	J. Sowka	0.60	267.00
07/28/15	Conference with C. Harney regarding review of ISU supplement support for proof of claim.	G. Paloian	0.30	205.50
07/28/15	Review ISU claim correspondence and supporting "evidence." (.30); same (.30); conference with J. McManus regarding same (.10); email correspondence with G. Simmons regarding Amended Claim (.10); review same (.10); coordinate treatment in interim motion (.10).	C. Harney (4)	1.00	385.00
07/30/15	Revise interim distribution motion.	J. McManus	0.70	210.00
07/31/15	Communications with M. Johnson regarding timing of Ridgestone settlement payment (.20); review interest rate motion (.30); revise interim distribution motion and schedules (.80).	G. Paloian	1.30	890.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
07/31/15	Revise motion for second interim distribution (.60); revise claims distribution schedules (.90); revise master claims analysis spreadsheet (.40).	J. McManus	1.90	570.00
07/31/15	Confer with J. McManus and G. Paloian regarding issues related to second interim distribution motion (.20); review/analyze interim distribution motion (.60).	J. Sowka	0.80	356.00
TOTAL			225.40	\$92,638.00

-2,332.50

\$90,305.50

INVESTIGATION OF ESTATE CLAIMS/LITIGATION

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
Date	Description	Timekeeper	Hours	Value
03/26/15	Exchange emails with G. Paloian and R. Lutkus regarding issues related to maintenance and security of debtor's electronic records relevant to pending litigation.	J. Sowka	0.10	44.50
03/30/15	Review email from L. Chavez regarding conversion of Debtor's electronic data to new format for security purposes (.10); confer with R. Lutkus regarding same (.10).	J. Sowka	0.20	89.00
03/31/15	Review email from R. Lutkus regarding need to migrate electronic data to more secure platform (.10); draft email to R. Pinkston and C. Harney regarding same (.10).	J. Sowka	0.20	89.00
03/31/15	Attention to electronic data database availability to support ongoing litigation needs.	R. Lutkus	0.30	133.50
04/01/15	Confer with R. Pinkston regarding need to migrate electronic data to more secure platform (.30); exchange emails with R. Lutkus, R. Pinkston, and C. Harney regarding same (.10).	J. Sowka	0.40	178.00
04/17/15	Exchange emails with R. Lutkus regarding e-data preservation issues.	J. Sowka	0.20	89.00
	TOTAL		1.40	\$623.00

FEE APPLICATIONS

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
03/16/15	Prepare Seyfarth Fee Application.	J. McManus	1.20	360.00
03/24/15	Prepare Seyfarth Fee Application, Exhibit 2.	J. McManus	1.20	360.00
03/25/15	Prepare Exhibit 2 to Seyfarth's Fifteenth Fee Application.	J. McManus	0.80	240.00
03/26/15	Prepare Exhibit 3 to Seyfarth Fee Application.	J. McManus	0.50	150.00
03/30/15	Review/analyze status of unpaid claims (.30); revise master claims analysis spreadsheet (.80); revise unpaid claims ledger (.50); confer with J. Ziegler regarding updates to other claims spreadsheets (.10).	J. McManus	1.20	360.00
03/31/15	Revise Exhibit 2 to Seyfarth Fee Application.	J. McManus	2.60	780.00
04/01/15	Additional revisions to Exhibit 2 to Seyfarth Fee Application (1.30); revise Exhibit 3 (.40).	J. McManus	1.70	510.00
04/02/15	Prepare Seyfarth fee application.	G. Paloian	0.90	616.50
04/03/15	Revise/finalize Exhibit 2 to Seyfarth Fee Application (1.20); edit charts (.40); revise Exhibit 3 (.40); revise Fee Application (.60).	J. McManus	2.60	780.00
04/06/15	Redact time entries (2.30); conferences with J. McManus regarding same and preparation of application (.20).	C. Harney	2.50	962.50
04/06/15	Revise Seyfarth Fee Application.	J. McManus	1.80	540.00
04/07/15	Conferences with J. McManus regarding preparation of fee application.	C. Harney	0.10	38.50
04/07/15	Revise Exhibit 2 to Seyfarth Fee Application (1.10); revise Exhibit 3 (.20); revise fee application (.80).	J. McManus	2.10	630.00
04/07/15	Assist J. McManus with preparation of fee application.	J. Ziegler	1.50	150.00
04/08/15	Briefly review fee application and prior applications for reference (.20).	C. Harney	0.20	77.00
04/08/15	Revise Seyfarth's Fifteenth Fee Application (2.30); prepare task charts (1.00); revise Exhibit 1 (.80).	J. McManus	4.10	1,230.00
04/09/15	Review/revise Seyfarth's fifteenth interim fee application.	M. Pinkston	1.20	516.00
04/09/15	Preparation of Application for Compensation (.50); review/edit (.20); conferences with J. McManus and R. Pinkston regarding same (.20); edit accordingly (.30).	C. Harney	1.20	462.00
04/09/15	Finalize Seyfarth's Fifteenth Fee Application in preparation for filing (2.70); finalize Exhibit 1 to same (.50); finalize Exhibit 2 (.30).	J. McManus	3.50	1,050.00
04/10/15	Prepare Seyfarth fee application.	G. Paloian	0.30	205.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
04/10/15	Finalize and assemble Fifteenth Fee Application in preparation for filing (.60); prepare cover letter to Chambers enclosing courtesy copy of fee application (.20); revise Seyfarth supplement to Fourteenth Fee Application (.70).	J. McManus	1.50	450.00
05/12/15	Review court order on fee application.	G. Paloian	0.20	137.00
05/12/15	Prepare for hearing on Seyfarth fee application (.30); appear in court for hearing on same (.60).	J. Sowka	0.90	400.50
05/13/15	Attend to fee application issues.	G. Paloian	0.20	137.00
05/21/15	Review/edit time detail.	J. McManus	0.70	210.00
05/27/15	Prepare Supplement to Fourteenth Fee Application.	J. McManus	0.80	240.00
06/01/15	Review/edit time detail in preparation of Seyfarth Sixteenth Fee Application.	J. McManus	1.30	390.00
06/08/15	Prepare Seyfarth's Sixteenth Fee Application.	J. McManus	0.90	270.00
06/10/15	Prepare Seyfarth Fee Application.	J. McManus	1.20	360.00
06/16/15	Prepare Trustee Fee Application.	J. McManus	1.00	300.00
06/18/15	Revise Trustee Fee Application.	J. McManus	0.80	240.00
06/25/15	Prepare Seyfarth Fee Application.	J. McManus	1.20	360.00
07/10/15	Prepare Trustee fee application.	G. Paloian	0.80	548.00
07/13/15	Prepare Seyfarth fee application.	G. Paloian	0.50	342.50
07/13/15	Prepare Trustee fee application.	G. Paloian	0.40	274.00
07/15/15	Edit time detail in preparation of Sixteenth Seyfarth Fee Application.	J. McManus	1.20	360.00
07/16/15	Prepare Seyfarth fee application.	G. Paloian	0.90	616.50
07/16/15	Prepare trustee fee application.	G. Paloian	1.20	822.00
07/16/15	Draft Fourth Interim Trustee Fee Application (1.20); prepare Seyfarth's Sixteenth Interim Fee Application (1.40).	J. McManus	2.60	780.00
07/17/15	Prepare Trustee Fee Application.	J. McManus	1.30	390.00
07/17/15	Prepare Seyfarth's Sixteenth Fee Application.	J. McManus	1.20	360.00
07/28/15	Revise Trustee Fee Application.	J. McManus	1.10	330.00
07/31/15	Prepare Seyfarth Fee Application (1.10); prepare Trustee Fee Application (1.00).	J. McManus	2.10	630.00
07/31/15	Review trustee's interim application for compensation (.10); conduct legal research regarding recent decisions on chapter 7 trustee compensation as a section 326 commission (.60); revise interim application to incorporate recent decision regarding same (.70); confer with J. McManus and G. Paloian regarding same (.10).	J. Sowka	1.50	667.50
TOTAL			56.70	\$19,633.00

Total Fees \$401,402.00

<u>Description</u>	<u>Hours</u>	<u>Value</u>
Paloian v. Fifth Third	178.80	\$95,443.50
Paloian v. Ridgestone	386.40	\$193,064.50
Claims Administration	225.40	\$92,638.00
Investigation of Estate Claims/Litigation	1.40	\$623.00
Fee Applications	56.70	\$19,633.00
	848.70	\$401,402.00

EXHIBIT 2

DISBURSEMENTS**Courier/Messenger**

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
06/23/15	Courier/Messenger Inv#: 507773455 Date Sent: 06/23/2015 Sender: M. Ryan Pinkston Airbill: 773899546236 Victor A. Walton, Jr., Esq. Vorys Sater Seymour and Pease 301 E. 4TH ST CINCINNATI, OH 45202	12.72

Copying

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
03/10/15	Copying (9 copies @ \$0.10 per page)	0.90
03/18/15	Copying (4 copies @ \$0.10 per page)	0.40
03/24/15	Copying (97 copies @ \$0.10 per page)	9.70
04/01/15	Copying (1 copies @ \$0.10 per page)	0.10
04/10/15	Copying (1,027 copies @ \$0.10 per page)	102.70
04/13/15	Copying (3 copies @ \$0.10 per page)	0.30
04/23/15	Copying (85 copies @ \$0.10 per page)	8.50
04/28/15	Copying (1 copies @ \$0.10 per page)	0.10
05/13/15	Copying (44 copies @ \$0.10 per page)	4.40
05/22/15	Copying (514 copies @ \$0.10 per page)	51.40
05/26/15	Copying (3 copies @ \$0.10 per page)	0.30
06/05/15	Copying (55 copies @ \$0.10 per page)	5.50
06/22/15	Copying (2 copies @ \$0.10 per page)	0.20
06/23/15	Copying (10 copies @ \$0.10 per page)	1.00
06/24/15	Copying (1 copies @ \$0.10 per page)	0.10
07/01/15	Copying (1 copies @ \$0.10 per page)	0.10
07/22/15	Copying (70 copies @ \$0.10 per page)	7.00
07/27/15	Copying (2 copies @ \$0.10 per page)	0.20
07/29/15	Copying (11 copies @ \$0.10 per page)	1.10
		194.00

Outside Printing

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
05/20/14	Outside Printing CS OF ILLINOIS DBA COMPUTING SOURCE; Document Production - Fifth Third Bank Adversary	566.00

PACER Research

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
05/15/15	Online Research - PACER SERVICE CENTER 1st Quarter 2015	46.60
05/18/15	Online Research - PACER SERVICE CENTER - Pacer Charges 1st Quarter 2015	196.50
		243.10

Local Travel

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
03/04/15	Local Travel - ANDREW CONNOR Taxi-deliver art pictures to auctioneer 2/20/15	18.00

Data hosting

<u>Date</u>	<u>Disbursements</u>	<u>Value</u>
03/26/15	Other - RICHARD LUTKUS DreamHost - Renewal fee for Canopy Estate Bankruptcy Website. 3/18/15	119.40
05/31/15	Data hosting USER: Schley Rebecca Task ID: 14188	10.00
06/30/15	Data hosting USER: Schley Rebecca Task ID: 14523	10.00
		139.40

Total Disbursements	\$ 966.90
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